

# **BECOMING A CREATIVE PERFORMER**

---

**HOW CREATIVE WORKERS ENDURE IN A  
BUSINESS-ORIENTED WORLD**

**ELLEN BRANTBERG**

**ANNA LOVERUS**

Master Thesis

Stockholm School of Economics

2020



## **Becoming a Creative Performer : How creative workers endure in a business-oriented world**

### **Abstract:**

In this thesis we examine how creative workers manage their performance at work, and how they are affected by the tensions between creativity and accounting. By drawing on a cross-sectional interview study we aim to provide a comprehensive understanding for how the creative worker is involved in accounting for creative performance. Utilizing the theoretical lens of Foucault and his notion of discipline, we find that creative workers depend on both self-control and formal control, to manage their performance. Previous literature has shown that creative workers often have identity tensions due to the competing interests of creative and business successes. We explain how creative workers are managing these identity tensions by creating hybrid identities by internalizing business perspectives. Our findings show that more senior creative workers experience less tension than more junior. Additionally, we develop the concept of productive friction found in previous literature. Here, we suggest that cross-functional teams, with a continuous collaboration between individuals with different skill sets, are better at turning the tension between creativity and control into something constructive. Productive tension seems to be reached by establishing mutual goals and a common language between participants.

### **Keywords:**

Creative workers, Accounting, Foucault, Hybrid-identity, Cross-functional teams

### **Authors:**

Ellen Brantberg (41564)  
Anna Loverus (41562)

### **Supervisor:**

Lukas Goretzki, Associate Professor, Department of Accounting

### **Examiner:**

Department of Accounting

Master Thesis

Master Program in Accounting, Valuation & Financial Management

Stockholm School of Economics

© Ellen Brantberg and Anna Loverus, 2020

## **Acknowledgment**

First and foremost, we want to thank our supervisor Lukas Goretzki, Associate Professor at the Department of Accounting at the Stockholm School of Economics. He has caringly guided us with curiosity, engagement, and dedication throughout this semester.

We are also grateful to our interviewees for their time, cooperation, provision of valuable input, and new perspectives.

Stockholm, December 2020

Ellen Brantberg Anna Loverus

## Contents

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>5</b>
<b>2.</b>	<b>THEORY.....</b>	<b>7</b>
<b>2.1.</b>	<b>Domain theory: Creativity in the field of accounting .....</b>	<b>7</b>
2.1.1.	Accounting, control and the creative process.....	8
2.1.2.	How creative workers manage their performance.....	10
<b>2.2.</b>	<b>Method theory: Three Foucauldian concepts on control.....</b>	<b>11</b>
2.2.1.	Foucault and discipline.....	11
2.2.2.	Enabling usage of discipline.....	12
2.2.3.	Governmentality and counter-conduct .....	12
<b>2.3.</b>	<b>Theoretical framework .....</b>	<b>13</b>
2.3.1.	Technologies of power .....	13
2.3.2.	Technologies of the self .....	14
2.3.3.	Counter-conduct .....	15
<b>3.</b>	<b>RESEARCH METHOD.....</b>	<b>16</b>
<b>3.1.</b>	<b>Research design .....</b>	<b>16</b>
<b>3.2.</b>	<b>Data collection.....</b>	<b>17</b>
<b>3.3.</b>	<b>Data analysis .....</b>	<b>17</b>
<b>4.</b>	<b>EMPIRICAL ANALYSIS .....</b>	<b>19</b>
<b>4.1.</b>	<b>Empirical background .....</b>	<b>19</b>
<b>4.2.</b>	<b>The essence of a creative worker.....</b>	<b>19</b>
4.2.1.	The consistent view of creative workers .....	19
4.2.2.	Value-Driven individuals challenge leadership .....	20
4.2.3.	Strong norm system that is separate from business logic.....	22
<b>4.3.</b>	<b>Time, money, and well-defined problems .....</b>	<b>24</b>
4.3.1.	Time as control.....	24
4.3.2.	Charging for creativity .....	25
<b>4.3.3.</b>	<b>The brief – an illusion of agreement .....</b>	<b>26</b>
<b>4.4.</b>	<b>Bridges and internalization – tools to reduce tension .....</b>	<b>28</b>
4.4.1.	Lack of a common language .....	28
4.4.2.	Unclearities in goal setting and measurement.....	29
4.4.3.	The formation of hybrid identities.....	32
<b>5.</b>	<b>DISCUSSION.....</b>	<b>35</b>

5.1.	Hybrid identities evolve to manage tensions between creativity, accounting, and control.....	35
5.2.	Cross-functional teams optimize for productive friction.....	37
6.	CONCLUSION .....	40
7.	REFERENCES .....	43
8.	APPENDICES .....	47
8.1.	Appendix I – Interview Guide.....	47
8.2.	Appendix II – Overview of Interviewees.....	49

# 1. Introduction

Creative labor has increasingly been recognized as work. Today, creativity is a significant value creator in many businesses, and creative industries are not developing their goods and services for the sake of art. The global market for creative goods and services has expanded substantially and more than doubled in size from \$208 billion in 2002 to \$509 billion in 2015, according to a UN report published in 2018 (UNCTAD, 2018). Recent forecasts suggest that creative industries will represent around ten percent of global GDP in the years to come. Moreover, the cultural and creative industries are currently providing nearly 30 million jobs worldwide, employing more people aged 15–29 than any other sector (UNESCO, 2017). According to McKinsey's 2020 report, the number of companies that added senior design roles to their organization has doubled in the last five years. Still, they estimate that only around ten percent of companies reached the full potential of design (McKinsey, 2020).

Creative workers, i.e., the individuals performing creative work, can be found within the creative industries, such as advertising agencies or architecture firms. Alternatively, as part of a creative function or department, such as marketing, in an organization that is not primarily focused on value creation through creativity. In both these contexts, business and art are intertwined, and the creative production is embedded in a financial context. Additionally, a large part of the creative economy relies on freelancing workers - approximately 30 percent of European workers in cultural sectors were in 2020 working for themselves or micro-enterprises (Hall, 2020). This could be compared to ten percent of workers on the broader economy.

The financial context in which creative workers engage exposes them to performance demands in the form of deadlines, budgets, market demands, and client satisfaction (DeFillippi et al., 2007; Eikhof & Haunschild, 2007). Still, the research on how to account for creative work is limited. The research that exists has, to this day, mostly focused on how organizations can organize and control creativity, for example, when working with innovation or fashion design. In these environments, processes are often linearly described and creative work is often marginalized to the initial phase of ideation.

While it is established that accounting plays a role in creative work, the individuals performing this work have previously been overlooked. How the creative workforce experience accounting and control and how individuals might use accounting to enhance their performance, secure the quality of their work, and be time-efficient, have not yet been studied.

There are mainly two aspects of creative workers and their interaction with accounting and control that have sparked our interest. First, how are creative workers experiencing accounting and control, and how do these experiences affect their work and the

professional challenges they encounter. When, how, and why are accounting and control tools or practices enabling or constraining? Second, to the outside eye, creative workers appear to have strong professional identities. Being a creative worker would offer both belonging and access to specific groups with their own cultures, beliefs, and norms. Identifying with being a creative worker would then impact both what individuals do and how they see themselves. Since norms and culture are essential aspects of accounting for performance, we are interested in the interplay between accounting and control and the "creative worker's" identity and norms.

To fully understand the impact of accounting and control on creative workers - both in their work practice and as individuals – a first-hand understanding of how creative individuals experience and perceive accounting and control interactions is needed. This is sometimes referred to as the emic perspective. Thus, we have in this master thesis conducted interviews with the creative workers themselves and their managers. The intention is to better understand the complexity of creative workers and how they act and perform professionally. A more comprehensive understanding of how creative workers account for their work and manage their performance will most likely help the individuals who participate in value creation through creativity – as well as the organizations that employ or contract them.

In light of the outlined gaps in accounting research, our research will focus on how creative workers manage their performance. Our thesis' core aspect is creative workers' relationships with management control systems and their daily interactions with different stakeholders, many of whom are often non-creatives. Hence, we have formulated the following research question:

*How do creative workers manage their performance and the tensions that arise between creativity and control?*

To answer the research question, we use a qualitative cross-sectional interview study centered on creative workers. Our analysis is based on Michel Foucault's theoretical concepts *technologies of power*, *self-technology technologies*, and *counter-conduct*.

Previous literature shows how creative workers often have identity tensions due to the different interests of creative and business successes. We have studied how creative workers manage these identity tensions by creating hybrid identities by internalizing business perspectives. This internalization happens throughout the career of creative workers and therefore differentiates junior and senior individuals. Additionally, we further develop the concept of productive friction found in previous literature. Here, we suggest that cross-functional teams – i.e., teams consisting of individuals with different competencies, are better at turning the tension between creativity and control into something constructive. Productive tension seems to be reached by establishing common goals and a common language between participants.

## 2. Theory

The theory on which this study is based consists of three different parts. Firstly, the domain theory outlines current research on accounting, control, and creativity. Secondly, we present our method theory, where we draw upon the work of Michel Foucault, predominantly his publication *Discipline and Punishment* from 1977. Finally, the domain theory and the method theory are integrated into a theoretical framework presented in the final theory section. Here, we connect Foucault's concepts to the accounting literature to create a foundation for our empirical analysis.

### 2.1. Domain theory: Creativity in the field of accounting

Creativity is often romanticized in our society. It can challenge, inspire, and transform, and is embedded in an aura of mystery – seen as a "prized feature of the human mind" (Boden, 1994). Taylor (1988) regards creativity as one of the ultimate performances and accomplishments to which humanity can aspire. The glamorized view of creative practices has also a drawback, with creative labor often characterized by insecure work conditions (Bain, 2005).

Creative individuals are often seen as intuitive and sensitive with spectacular imagination. They are known for being determined and individualistic, enthusiastic, progressive, and emotionally articulate (Bain, 2005; Becker, 2001; Sternberg, 1985). Nevertheless, they are temperamental or emotionally labile and display asocial tendencies – such as introversion, independence, hostility, and arrogance (Bain, 2005; Becker, 2001). These characteristics are sometimes seen as a manifestation of madness, something that has been partly connected to creativity since antiquity. The idea that to be genuinely creative, one must be a little mad continues to be part of a professional ideology even among current writers and artists (Becker, 2001).

There seems to be a strong sense of professional identity among creative workers (Bain, 2005; Eikhof & Haunschild, 2007). However, occupational identities are not necessarily – or solely – learned through shared workplace cultures and their related social interactions since many creative workers are freelancers or work on short term contracts. Instead, norms and identities are known through myths and stereotypes (Bain, 2005). Additionally, creative workers judge creativity in peers through behavioral and physical cues and individuals' interactions with others (Elsbach & Kramer, 2003). The individuals are then compared with a relatively small set of internal prototypes that vary in creativity.

With behavioral and physical cues influencing creative ability evaluation, one would expect that individuals identifying as "creative" are a relatively homogenous group. The assessment by peers creates a Darwinian selection where those who do not conform are



left with lesser opportunities throughout their careers. However, this goes against the findings that creative individuals have a non-conforming nature and are seen as repeatedly questioning, challenging, and rebelling against established norms (Bain, 2005). The contradiction of creative individuals conforming heavily to their group while actively questioning and challenging established norms needs further research.

One aspect to consider when looking at creative workers is how they progress throughout their careers. Mueller et al. (2010) highlight that individuals with a large degree of creativity are seen as less appropriate for leadership positions due to cognitive stereotypes. Hence, creative individuals are less often selected to become managers or formal leaders in organizations, even when they are qualified. This stereotyping is counterproductive since leaders with high degrees of creativity are seen to perform better in their positions (Mueller et al., 2010).

#### 2.1.1. Accounting, control and the creative process

Previous research has looked at creativity as only one step in a complex organizational value creation process. Creativity is then born at a particular stage or place within the organization – for instance, research in the innovation domain identifies creativity as a critical component when generating new ideas (Bisbe & Otley, 2004; Davila et al., 2009; Stark, 2009; Taylor et al., 2019). However, innovation research neglects professions where the value creation centers around creativity – such as design, marketing, architecture, or writing.

The standard definition of creativity in the existing research focuses on novel ideas, often combined with usefulness (Adler & Chen, 2011; Amabile, 1998). However, this definition does not necessarily fit other creative domains since it fails to recognize the type of creativity with a more artistic end-goal, such as in art direction or writing. Here, the novelty might not be as necessary, but rather a quality such as esthetics or usability. The missing consensus of an established mutual view on what desirable performance is for creative work exemplifies existing literature's inadequacy.

Accounting and control are used both as coercive and enabling tools. The importance of intrinsic motivation for creative performance is supported by several studies (Adler & Chen, 2011; Amabile, 1998; Grabner, 2014). There is a consensus that monetary incentives should be avoided or at least balanced against control mechanisms that support intrinsic motivation (Davila et al., 2009; Kachelmeier & Williamson, 2010). Additionally, process autonomy should be high since giving people freedom in approaching their work increases intrinsic motivation and the sense of ownership among individuals performing creative tasks (Amabile, 2018; Kachelmeier & Williamson, 2010).

It is worth noting that much of the current research is experimental and takes place in controlled environments (Kachelmeier & Williamson, 2010; Li and Sandino, 2018;

Webb et al., 2013). While these studies generate essential base knowledge, they focus only on creativity as a practice and how to best control it. However, they lack the perspective of the creative workers, how they perceive accounting and control, and how their perceptions relate to the complexity of creative work environments. The purpose of these studies is not to design ideal systems. It seems far-fetched to base the design of organizations' incentive systems on how participants could generate creative ideas in experimental studies. Consequently, it becomes evident that the current research is inadequate. Additional research taking creative workers' perceptions of their complex work environments into account and exploring how they handle and manage their performance is needed.

The creative process is often broken into different steps. This functionalistic and process-oriented approach divides the broader concept of creativity into several separated steps that follow one another in a linear sequence (Davila et al., 2009; Amabile, 1998). Each step has a clear purpose and outcome, and each of them needs to be completed for the final creative product to be successful. However, this view is not recognized in field studies, where findings instead suggest that creative processes are complex, nonlinear, iterative, and uncertain (Busco et al., 2012; Jeacle & Carter, 2012). Creative workers often have to go back and forth between the different tasks that make up the creative process. These characteristics make it challenging to predict the outcome of a creative process, creating problems for accounting with formal control tools, especially planning and cost control (Jeacle & Carter, 2012).

Instead, informal controls, also referred to as social controls – meaning different types of "clan" controls, including culture, rituals, group norms, values, trust, identification, and social interactions – are suggested to be best suited when controlling creativity (Bisbe & Otley, 2004; Busco et al., 2012; Dekker, 2004). Informal controls are based on fewer rules and less standardized procedures. Here, the creative individuals and their work settings' complexity are better captured in the research (Bisbe & Otley, 2004; Busco et al., 2012; Jeacle & Carter, 2012).

We also know that accounting can sometimes impact how individuals feel about themselves and change the amount of creativity an individual expresses (Mumford & Gustafson, 1988; Redmond et al., 1993; Moulang, 2015). For example, individuals who feel competent will express higher creativity since they increase their motivation and become more willing to pursue unique or original ideas. Self-confidence, self-esteem, psychological empowerment, and autonomy are also shown to predict creativity levels (Mumford & Gustafson, 1988; Redmond et al., 1993; Moulang, 2015).

Performing creative tasks successfully also relies on an individual's capacity to deviate from the majority view and generate novel ideas (Adler & Chen, 2011). In this process, independent self-construal, i.e., how much an individual employee identifies with its immediate group and the broader organization, is essential to optimize performance.

### 2.1.2. How creative workers manage their performance

Working at the intercept of business and creativity results in creative workers often experiencing identity tensions. Daily pressures to meet budgets, deadlines, and market demands encourage a more business-minded identity with a performance focus. This identity collides with their desire to be artistic, self-expressive, and passionate (Gotsi et al., 2010). Stark (2009) introduces the notion of *productive friction* which can appear when multiple evaluative principles are present in an organization. Productive friction has the potential to spur creativity and innovation, since it requires actors in the organization to be flexible. To avoid a hierarchy between different evaluative principles, all individuals in the organization need to adjust how they evaluate successful outcomes, otherwise the competing evaluation practices risk to become damaging and unproductive (Stark, 2009; Taylor et al., 2019).

Gotsi et al. (2010) uncover two managerial strategies in reducing these tensions among creative individuals: differentiation and integration. The first tactic is to segregate creatives' varied roles in time and space – for example, during phases of the creative process or with physical areas dedicated to exhibiting either identity – to help categorize and leverage their distinct identities. The other is to reduce the sense of tension by accentuating synergies between these different identities, to help creative workers view themselves as “practical artists.” Gotsi et al. (2010) define the “practical artist” as a meta-identity that managers try to make junior employees internalize, as the “practical artist” identity serves the purpose of reducing destructive tensions that otherwise can occur between two different extremes. Additionally, creative workers are expected to take on multiple identities to manage competing discourses in organizational settings. However, while Gotsi et al. (2010) show that managerial tactics can reduce tensions between the identities, the tensions are primarily managed by the individuals experiencing them. We do not yet know what consequences identity tensions have on the creative individuals themselves or their work results. However, knowing these tensions' impact creative workers' identities, it seems crucial to understand how they manage them and what consequences might follow.

Jeacle and Carter (2012) argue that creative individuals mediate tensions created by formal controls through individual flexibility. For example, when tension arises between creativity and control, creative workers – and their non-creative peers – compromise on their own needs to benefit the wider team (Jeacle & Carter, 2012). However, since creative workers become dissatisfied when they feel like they are not in control of their deliverables (Huws, 2010), additional research is needed to better understand the impact these compromises have on creative individuals. In light of Gotsi et al. (2010), it seems relevant to investigate how compromises aimed at reducing conflicts between creativity and control might impact an individual's experience of identity tensions. If creative workers try to control their performance, how do they stay in control, and what techniques do they use to structure, manage, and account for their

performance? Here, the current literature falls short since it focuses solely on controls imposed on creative workers. We currently lack an understanding of the vernacular accounting and control tools that creative individuals self-develop and apply voluntarily. Additionally, vernacular accounting and control could be both helpful and problematic since tensions between formal control systems and creative individuals' self-control methods might arise.

We, therefore, argue that it is essential to take an emic perspective when studying creative workers, to make sure their perspectives are fully captured. The aim would be to better understand how accounting and control impact both their work and identities as creative individuals.

## 2.2. Method theory: Three Foucauldian concepts on control

We will draw upon the work of Michel Foucault to analyze our empirical data and answer our research question. Foucault's thoughts on discipline and power, presented in *Discipline and Punishment* (1977) and his concepts *technologies of power*, *technologies of the self* and *counter-conduct* prove helpful when exploring creative workers' interaction with accounting and control.

Foucault's theories on discipline and power have been applied widely in accounting research (Ahrens, 2020; Goretzki, 2014; Miller, 2014; Townley, 1996). The calculative nature of accounting that produces both visibility and transparency integrate well with Foucault's ideas. Additionally, accounting's involvement in governing organizations and other economic entities, help construct the individuals and identities that occupy these entities (Miller, 2014; Mennicken & Miller, 2012). We use Foucault's ideas on disciplinary mechanisms and governmentality as a framework to analyze how creative individuals are controlling their performance in the workplace.

### 2.2.1. Foucault and discipline

Foucault introduces the concept of discipline in his book *Discipline and Punishment* (1977). Discipline is described as a power mechanism that intentionally but subtly alters social actors' thoughts and behaviors. A disciplinary system's goal is to align individuals' actions with prevailing norms, rather than to punish them. Compared to a judiciary system where a judge decides if an individual's behavior is according to the law or not, discipline uses gratification and encouragement when trying to alter behavior, in addition to punishment (Foucault, 1977).

For Foucault (1988), power operates on individuals in two different ways, *technologies of power* and *technologies of the self*. The first is a disciplinary form of power, i.e., where a controller controls an object (Foucault, 1977). Here, power objectifies individuals who become aware of themselves and can thus be managed (Townley,

1993). The second is a self-disciplinary form of power, i.e., where the subject masters itself through self-control (Foucault 1981, 1988). Here, power subjectifies individuals, who are presented with an image of themselves. This subjective identity then becomes the basis of their self-knowledge (Townley, 1993). The awareness and identity then act as the base for individuals to modify or change their behavior.

Accounting numbers can “both create and constrain subjectivity” with individuals (Mennicken & Miller, 2012). Accounting numbers can configure individuals, domains, and actions by linking decisions to an objective calculable logic rather than subjective judgment (Mennicken & Miller, 2012). This calculable logic validates individuals as governable. Therefore, accounting technologies are one of the best examples of Foucault’s concept *technologies of the self*, according to Mennicken & Miller (2012). These devices encourage or demand individuals to act on their actions. However, in an accounting setting, the purpose is to achieve efficiency rather than pleasure or wisdom.

#### 2.2.2. Enabling usage of discipline

In his work *Discipline and Punishment* (1977), Foucault describes discipline as cruel, punishing, and repressive. Though, in later works, Foucault expands his notion of discipline by suggesting that there are also enabling elements. Disciplinary power can then influence subjects to become “the principle of his own subjectification” or accept “responsibility for the constraints of power” (Foucault, 1977). Here, a subject observes, analyses, and transforms itself without any external pressure (Goretzki, 2013).

A subject can then redirect or change a disciplinary practice performed by an external disciplinary power for their personal purposes (Brown & Lewis, 2011). Therefore, enabling usage of discipline – *technologies of power* – interweaves with self-discipline – *technologies of the self* – when the disciplinary power’s and the individual’s objectives are aligned.

#### 2.2.3. Governmentality and counter-conduct

Foucault (2009) emphasizes the productive or positive aspects of resistance by framing power as a combination of *technologies of power* and *technologies of the self*. These two power mechanisms work by limiting individuals' choices rather than through violence or consensus (Lemke, 2002). While Foucault acknowledges the existence of violence and consensus, he also suggests that they are often a product of more nuanced efforts that work on an individual's actions, preserving – but restricting – its freedom.

An opposition or resistance to power is not purely a rejection of the present government but also a counter-conduct act. This effort guides individuals to more desirable or alternative governing practices (Ahrens et al., 2020).

## 2.3. Theoretical framework

Foucault's concepts: *technologies of power*, *technologies of the self* and *counter-conduct* – and how they all contribute when creative workers manage their performance, are the theoretical fundamentals of our analysis. Subsequently, we will structure our empirics to highlight the central elements of control upon and within the creative workers.

### 2.3.1. Technologies of power

The first part of the theoretical framework concerns the disciplinary forms of power—*technologies of power* which captures the disciplining methods where a controller controls an object. A disciplinary system acts mainly through two mechanisms: *hierarchical observations* and *normalizing judgment* (Foucault, 1977).

*Hierarchical observation* lies at the core of the disciplinary system. All individuals are visible to the observer, who can distinguish them from each other. Individuals are unaware of when they are observed, and the system is designed not to be seen but to see others. Ideally, one individual could always see everyone else and their actions. Since this is practically infeasible, the system uses a hierarchical structure where observations are forwarded upwards.

Given that accounting numbers possess the ability to produce visibility and transparency (Mennicken & Miller, 2012), standard formal accounting tools such as budgets and time reports have the properties needed to be used for hierarchical observation. Gotsi et al. (2010) have shown that budgets and deadlines create tensions within individuals since it counteracts their wishes to be artistic. Additionally, Jeacle and Carter (2012) claim that the uncertainty regarding creative projects' outcomes hinders applying formal control systems. This uncertainty creates a paradox where formal controls can facilitate hierarchical observations and seem to be of limited applicability in creative projects. Hence, for *hierarchical observation* to be successful, there seems to be a need to find a suitable substitute for formal controls.

Normalizing judgment is a non-observing part of disciplinary control. It corrects deviating behavior by setting a required standard to which individuals cannot live up. Actions are defined from good to evil and differentiate individuals from each other to ultimately place them in a hierarchy. Normalization creates homogenous groups of individuals that selectively conform to the group norm, striving to be "normal." The feeling of belonging is a reward, and so is moving up in the group hierarchy. In the management control literature, different norms and value systems are often referred to as logics (Rizza & Ruggeri, 2018; Reay & Hinings, 2009). While the logics are not described as judgmental and hierarchical as Foucault's concept of *normalizing judgment*, they are closely intertwined, especially regarding social conformity within

groups. Considering this from a management control perspective, informal controls, described in the domain theory in section 2.1.1, acknowledge the power of social elements, such as group norms and social interactions to shape behavior (Bisbe & Otley, 2004). Viewing informal controls through Foucault's eyes and his normalizing judgment concept strengthens the idea that informal control is a tool for disciplining the individual.

Research has shown that normalizing judgment is in play between creative individuals since they learn norms and identities through myths and stereotypes (Bain, 2005). Additionally, they judge creativity in peers based on interactions between individuals and other behavioral and physical cues (Elsbach & Kramer, 2003). Simultaneously, creative workers act in organizations often dominated by business logic. Business logic represents the professional norms and values that guide organizational actors' behavior and actions to focus on profitability (Rizza & Ruggeri, 2018). While several logics can be present at once, Reay and Hinings (2009) argue that competing logics' sustained co-existence is rare but can be facilitated through collaboration.

### 2.3.2. Technologies of the self

The second part of the theoretical framework concerns the self-disciplining forms of power. *Technologies of the self* are closely related to our relationship with ourselves (Goretzki, 2013). Foucault (1986) defines it as:

“those reflective and voluntary practices by which men not only set themselves rules of conduct, but seek to transform themselves, to change themselves in their singular being, and to make their life into an oeuvre that carries certain aesthetic values and meets certain stylistic criteria.” (Foucault, 1986)

*Technologies of the self* are how individuals control their bodies, thoughts, and behavior to change or transform themselves (Foucault, 1987). Individuals can use different technologies – such as training, meditation, or writing – to alter or create themselves to become a certain kind of being (Foucault, 1988). Miller (2014) argues that studying governing practices detached from the objects being governed or the ideas that come with such approaches are not very useful. Hence, the inclusion of the individual and their technologies of self is a fundamental aspect of accounting research.

Beliefs and behaviors are in this process affected by an individual operating either on its own or with the help of others. Burkitt (2002) argues that *technologies of the self* are of greater importance in situations where rules or norms are unclear or when the demands of the social context or an actor are ambiguous. These situations force individuals to critically review the case and choose specific actions to meet the situation's perceived requirements.

Intrinsic motivation is one concept from the accounting literature that could be seen as a *technology of the self*. In section 2.1.1, we present accounting research on intrinsic motivation and creativity. Adler and Chen (2011) define creative success as an individual's ability to differentiate themselves through a deviation from the majority view, a process that needs to occur within each individual. Consequently, *technologies of the self* can be seen as a building block for successful creativity since it participates in the creation of unique and differentiated views among individuals.

### 2.3.3. Counter-conduct

Foucault sees individuals as constrained by choices produced by power and considers resistance as demand for alternative forms of governing, or *counter-conduct*, where the range of choice can be structured differently (Foucault, 2009; Ahrens et al., 2020). However, resistance and demand for alternative governing can be positive and productive; it is not purely unconstructive disobedience (Foucault, 2007). Ahrens et al. (2020) point out how *counter-conduct* can be needed to create novel practices that can eventually overthrow current forms of the conduct of conduct.

*Counter-conduct* has been regarded as central in Foucault's late work. But neither the production of conduct nor the production of counter-conduct should be viewed as neatly mapped out or straightforward (Ahrens et al., 2020). However, conflicts, struggles, and resistance to programs often impact accounting. Therefore, in recent years, accounting researchers have begun to explore how specific forms of counter-conduct participate in the emergence of alternative forms of governance (Ahrens, 2020).

Several studies highlight tensions between creativity, accounting, and control (Gotsi et al., 2010; Jeacle & Carter, 2012; Huws, 2010). While Spark (2009) introduces the idea of *productive friction* as a way to spark creativity by adding competing evaluation practices, Huws (2010) shows that creative workers react with resistance when they do not feel in control of their creative performance. Consequently, when bringing in competing evaluation practices, generating productive friction, creative workers are likely to react with resistance. These findings suggest that *Counter-conduct* might contribute to creative performance since it occurs as a reaction to competing evaluative principles and reduced control of individual creative performance. However, no research has yet elaborated on potential counter-conduct from creative workers.



### 3. Research method

This section aims at describing our method used throughout this paper. Section 3.1 presents and supplies our rationale for the chosen research method. Section 3.2 gives further insights into our data collection process, and 3.3 describes our data analysis process.

#### 3.1. Research design

Methodical fit is an essential aspect of field research. It is defined as internal consistency between core elements, namely existing theory, research design, research question, and contribution to literature (Edmondson & McManus, 2007). The notion of methodological fit has been a guiding star throughout the formation of our paper to maintain research quality.

This paper's theory section describes the existing theory on management accounting for creative individuals as an underexplored area with little research available. When endeavoring into a previously underexplored area, Edmondson and McManus (2007) recommend that researchers use qualitative research to explore the intricacies of a phenomenon where details are unknown. Consequently, this paper is carried out through a qualitative research method.

Adding to the inadequacy of existing literature, we chose to conduct a cross-sectional interview study. Lillis and Mundy (2005) claim that cross-sectional field studies generate limited depths within specific domains but build credibility and authenticity by demonstrating a level of generalizability. We argue that Lillis and Mundy's reasoning for the cross-sectional field studies' benefits and limitations can be extended to cross-sectional interview studies as the cross-sectional elements of both types of studies share many characteristics. For example, both kinds carry features of superior generalizability and limited depth to specific domains. Comparing an interview study to a field study, a benefit of cross-sectional interview studies is the broader range of possibilities in selecting interviewees as they are independent of any field affiliation.

The novelty in centering the management control discourse around creative individuals offers a new perspective as creatives have previously been overlooked or considered a part of a process rather than the center of attention. To ensure a comprehensive methodological fit, this research area calls for a somewhat open-ended research question. (Edmondson & McManus, 2007).

### 3.2. Data collection

To better understand creative workers and their involvement with management control, we chose to conduct semi-structured interviews. To ensure a comprehensive data collection, we developed an interview guide. It consisted of three question tracks designed to capture the inherently different perspectives of the three largest sub-groups of professionals among interviewees; employed creative workers, freelancing creative workers, and managers responsible for creative workers. While allowing room for flexibility and follow-up questions, the guide set out four main themes: 1. work structure, 2. quality assurance, 3. performance and success, and 4. feedback. In between interviews, alterations were done to capture emerging aspects that were deemed relevant for our research. This abductive approach resulted in a more concentrated focus on the latter interviews' performance and success theme, as early data revealed intriguing differences. A final version of the interview guide can be found in *Appendix I*.

In total, our study includes 15 interviews, ranging from 48 minutes to one hour and seven minutes. In 13 interviews, both authors participated, which facilitated detailed notetaking and interview leadership. In the two interviews where only one author was present, the other author listened to the conversation recordings to capture the perspectives presented. The interviewees' broad range across industries intends to give an overview of the creative individual and facilitate generalizations across sectors, while also building on the study's internal and external validity (Lillis & Mundy, 2005). To further promote transparency while respecting the integrity of the interviewees *Appendix II* presents them with professional titles, industry, contract form, geographic region, and interview medium. Due to the current Covid-19 pandemic, only three interviews were conducted in-person while twelve interviews were held over video-conferencing. The selection of interviewees was made by directly reaching out to creative workers and leaders in our networks. Our approach yielded a group of 13 women and two men, resulting in an overrepresentation of women and professionals under the age of 40.

### 3.3. Data analysis

All interviews were recorded, and detailed notes with timestamps were taken for each interview theme. Directly after the interviews, we discussed main takeaways and potential links to other data. A significant number of quotes were then selected from each interview, and in the first iteration, quotes were manually clustered according to interview guide themes. This clustering gave us insights into which topics were of most interest and guided changes in the interview guide. To clarify contexts and assure accurate quotations, the recordings were also revisited in this initial step of the analysis process. This work was all completed in close connection to the interviews and included translating quotes from Swedish to English. To minimize the risk of missing nuances in

the translation process, any unclarities regarding specific wordings were discussed to preserve the original meaning.

In a second iteration, the extensive clusters of themed quotes were broken down to reflect Foucault's *technologies of the self* and *technologies of power*. This analysis phase facilitated the selection of quotes to bridge the empirics and the theoretical framework and helped form an outline for the empirical analysis. Our choice to include direct quotes from interviewees in the paper aims at supporting the credibility and authenticity of the paper (Feldermann & Hiebl, 2019).

In the early interviews, the perceived unclarity of objectives and creative leadership that emerged triggered questions regarding the ontological view of authority, obedience, and power. To further explore this, our abductive research approach allowed us to add Foucault's concept of *counter-conduct*, which complements Foucault's works on *technologies of power* and *technologies of the self*. As described in the theory section, Foucault's work has gained increased attention within the field of management accounting in recent years. For our paper, previous Foucauldian analysis within management accounting serves as a foundation and offers interesting comparisons for the following empirical analysis.

## 4. Empirical analysis

In this section, we apply the theoretical lens of Foucault (1977) to identify and evaluate how creative workers use accounting to manage their performance. The empirical findings are outlined according to the theoretical framework presented in section 2.3. In section 4.1, the empirical background is introduced. In section 4.2, we focus on the individuals in the creative domain. Section 4.3 elaborates on the different steering tools. Finally, section 4.4 highlights the tensions between creativity and control, and how it is reduced through the creation of a hybrid identity.

### 4.1. Empirical background

This paper focuses on creative workers, also referred to as creatives. Our thesis' core aspect is creative workers' relationships with accounting and control, and their daily interactions with different stakeholders, many of whom are often non-creatives. In practice, this led us to focus on interviewees working in office settings. Office work usually entails an organizational consensus on business logic that creative individuals are faced with handling. The interviewed individuals have been actively chosen to represent a variety of perspectives. We have, therefore, purposely interviewed individuals with varied experiences, work domains, employment conditions, and roles within organizations – to hear the stories told from multiple angles. However, at least two, but often more interviewees shared perspectives.

### 4.2. The essence of a creative worker

#### 4.2.1. The consistent view of creative workers

“You go into something artistic because you love it.” (2D Animation Designer)

Creative workers are often recognized as passionate to the outside eye, something we can verify in our empirics. Love, or passion, is here a driver to pursue a creative career and can be a catalyst for dedicated work. Entering a project with love and then applying it to work creates an identification between the individual and its work.

“Star designers are qualified by their craft but hold collectivistic values, and they can seem to be elitist, but that is not something they want to recognize.” (Consulting Partner)

The estimation of a designer's competence that is done solely through evaluating its craft further strengthens the bond between the creative individual and its craft. Additionally, given that the outcome serves as a measurement of a creative individual's qualification emphasizes the outcome's importance and incentivizes the individual to control the outcome. Interestingly, there seem to be creative collectivistic values, where the feeling of group belonging is preferred over being perceived as an elite designer.

Here, Foucault's notion of *technologies of power* can be applied. In particular, the normalizing judgment applies to groups with shared values, where individuals want to live up to the values in order to be accepted in the group, viewing group belonging as a reward. For creatives, and maybe particularly creatives with a superior quality craft that makes them stand out of the group, it becomes increasingly important for them to act in line with group norms to avoid alienation. Group belonging is also important to managers. When interviewing managers with backgrounds from creative roles, they credit their domain knowledge as key for their managerial success.

"I believe there is an advantage in me having worked as a creative. I know how hard it can be when you have created something and to show that for others is like exposing a piece of yourself." (In-house Agency Manager)

Two main arguments can be drawn from this quote. First, creative workers are unique as they put their identity on display when revealing their work, emphasizing the bond between the individual and its craft. Consequently, managers having first-hand experience of creative work is of great benefit since they can better support and create a better work environment for creative workers they manage. Second, the domain knowledge also helps to assert the manager's belonging to the creative collective, which gives the manager legitimacy to govern other creatives. This reasoning extends to a design manager in user experience, onwards referred to as UX, who expresses:

"In comparison to if I were a manager for developers, I have practical experience from design, and I know the type of problems they face, and my domain knowledge gives me respect."  
(UX Designer Manager)

Here, the reasoning is rather practical, to understand the creatives' problems and gain the respect needed to coach employees. Considering a reverse scenario where the manager held no domain knowledge, it is likely to believe that the manager would not earn the same respect from creative workers. Through the lens of Foucault, such a situation would likely increase resistance and yield an elevated risk of *counter-conduct* among creatives. Recalling the two managers' statements above regarding their domain knowledge, creative workers prefer to be disciplined by their group members. Therefore, the risk of counter-conduct is mitigated through having managers with previous experience of doing creative work themselves.

#### 4.2.2. Value-Driven individuals challenge leadership

In line with previous research, creative individuals seem to become and stay motivated by the type of work or the ability to pursue their craftsmanship. Here, two different patterns appear in our empirical material.

Firstly, we see that creative individuals value creative integrity:

“I value creative integrity. Who the client is, is also important as it influences the visibility of the project.” (2D Animation Designer)

“It’s de-motivating to work on commercials, they’re heartless and lack personality - it’s only for a brand.” (2D Animation Designer)

Freedom and visibility are influencing the choices on which projects to accept. The purpose of the project also influences the designer’s motivation. The advertising industry needs creative workers to produce advertising and commercials; however, creative workers value their creative integrity and freedom, which can appear incompatible with working for a brand. Additionally, the advertising industry is also heavily influenced by business logic – the constant incorporation of financial objectives as a parameter in decision-making, as the end goal of this industry to a large extent focuses on brand promotion and sales. The business logic does not integrate well with creatives’ value-driven motivation, and interpreting Foucault, such tension of values has the potential to trigger acts of *counter-conduct*, which the 2D animation designer expresses in terms of her demotivation in working on commercials.

Here, managers are presented with a challenge to maintain creative motivation through different tactics as managing creative teams in organizations where business logic is the status quo can be difficult. If creative workers do not get enough autonomy, or if their need for a value-driven purpose is not met, they could become demotivated. Creative individuals working in settings where the business logic is strong, must conform both to the creative norms as well as to the business logic. One way to see this is that two parallel paths of normalizing judgment are disciplining individuals at once. This is rewarded through the feeling of belonging to both groups at once, and over time the creative norms and values aligns with the collective identity. If the two directions of normalization are not compatible, individuals will experience internal conflicts and might react with resistance and *counter-conduct*. The in-house agency manager at a large retail company also reflects on this, as she states:

“Project managers might think that I’m too soft with the creatives. They can be jealous of the ‘bubble’ the creatives are given. On the other hand, I don’t think the creatives perceive themselves to be shielded by a bubble.” (In-house Agency Manager)

This quote indicates that the creative collective is perceived as too different from being managed similarly as project managers who generally represent business logic. Also, the collectivist view within the group of creatives normalizes their values and behaviors. Consequently, they do not perceive themselves as being shielded by a bubble. However, while a separate management style for creatives can be tailored to their informal controls and keep them motivated, it keeps the business logic and creative norm system apart. If executed with thoughtfulness, a merge of the two could generate productive friction in the search for joint perspectives. An attempt to create productive friction

between different divisions while maintaining the motivation of creative employees is seen in the following statement:

“The design studio had wanted to do a mosquito net project for about ten years. [...] If we can facilitate that project, the designer might agree to make a payment solution to a bank every now and then.” (Consulting Partner)

This situation pinpoints a tension between creatives’ norm system and the financial targets of business logic. When managing these conflicting objectives, the Consulting Partner describes a process of compromise and incorporation of both perspectives. This process instills productive friction in the organization that can safeguard creative employees’ motivation while also remaining mindful of financial targets.

#### 4.2.3. Strong norm system that is separate from business logic

Creative workers are repeatedly seen by themselves, and their peers and managers, to be strongly steered by their norms and driven by values. The examples of values mentioned are mostly the same among our interviewees. These values are also referenced as consistent within the group of creative individuals and often different from non-creative workers.

“The design team definitely doesn't want to work with weapons. I personally would love to work with the cockpit design of a fighter aircraft.” (Consulting Partner)

This statement from the management consulting partner highlights how creatives and business-minded peers steered by different ethical values. While weapons are out of the design team’s ethical boundaries, the consulting partner representing business logic does not consider weapons unethical or deems the ethical considerations to be of secondary importance. On the other hand, among creatives, the exclusion of industries stretches beyond weapons.

“There are ethical borders for what projects I take on, companies that are scams, or products that hurt people are off-limits. Tobacco, drugs, and weapons have been excluded since I started, but now I also exclude companies offering loans to people who should not take loans. That I don’t want to be a part of.” (Copywriter and Creative Director)

We could choose to see values as something purely belonging to the individual's internal guidance. Hence, what Foucault calls *technologies of the self*. However, several interviewees made similar remarks of holding values justifying the exclusion of particular industries or clients. Therefore, these values can also be seen as a collective norm system to which creative individuals – through normalization – are expected to adhere. According to Foucault, this norm system can then be considered a part of *technologies of power*. It normalizes collective values and rewards individuals in the group who fulfill the collective values. The respect for the creative norm system appears particularly prominent among freelancers.

“When I was employed, I worked a lot with a Swedish weapon manufacturer, I don’t want to work with weapons, so it was hard to do that. As a freelancer, I think it would be even harder for me to work with weapons.” (Motion Graphic Designer)

When employed, this motion graphic designer was governed by management who ordered her to work with the weapon manufacturer. However, it was not in line with the creative norm system, making it difficult for her to fulfill her duties. As a freelancer, she has more freedom to choose her clients, and management no longer governs her. Hence, she recognizes that it would be even harder to work with weapons and justify a deviation from the collective creative norm system. Consequently, even though no one would necessarily know if this specific freelancing designer deviated from group norms, she still chooses to obey them, and the norm system can be seen as an effective informal control. This behavior could be an internalization of norms that transforms Foucault’s *technologies of power* to more of a *technology of the self*, which he states to be more prominent in situations where rules are vague or lacking. The diminishing of rules accurately describes a transition from employment to freelancing, as freelancers compared to employees do not receive orders on which projects to engage in, which renders an autonomy that increases the effect of *technologies of the self*.

Additionally, organizations with limited experience working with creative workers might be less aware of the differences between creatives and other groups. The integration of creative workers into a traditionally non-creative organization can, therefore, raise new questions. When interviewing a management consultancy partner at a well-established management consulting firm which a few years earlier had acquired a design firm, he expressed the following:

“In the acquisition, the designers were conscious about the upcoming changes and wanted to know how monetary targets and ‘world-improving’ products would compare if they were up against each other. Coming from the consultancy side of the business, this formed a new questioning.”

(Consulting Partner)

In the acquisition, the previously unchallenged business logic among management consultants was questioned. When bringing creative workers into the management consultancy, a new norm system was introduced. The designers’ anticipation that the post-acquisition leadership might impose new values to which they would disagree led them to voice their concerns. Here, creative workers’ value-driven motivation becomes *counter-conduct*, as their idealism conflicts with the business logic already present.

Additionally, a new organizational structure was under development in the acquisition. In situations like these, when rules are vague, Foucault argues that *technologies of the self* become both more needed and visible. The creative workers’ motivation represents one of these *technologies of the self*; hence, our findings align with Foucault’s theories. It is worth emphasizing that norms and values act on two levels, both as informal control systems mostly through *normalizing judgement*, hence a *technology of power*.



Norms and values also, become a technique for creative individuals to manage themselves, for example, through their intrinsic motivation, that is then a *technology of the self*.

### 4.3. Time, money, and well-defined problems

#### 4.3.1. Time as control

A perspective echoed in several interviews is how time is a catalyst for creativity - enough time is needed to spur creativity. Creative labor traditionally occurs within projects, and freelancing assignments often have a precise deadline in sight. The constant presence of deadlines emphasizes the importance of overall project management and personal time management.

“To do a good job, I need time. It doesn’t need to be a vast amount; it just needs to be reasonable. While I have learned that things can progress quickly if they must, it isn’t favorable. I don’t know why there so often is a time crunch, but I guess the client sometimes has a limited understanding of our work.” (Copywriter and Creative Director)

The opinion brought forward here holds that time has a positive impact on her job quality and shows that the positive effect from time on the end-result fades when a reasonable amount is provided. However, providing sufficient time can still be challenging as clients can have limited insight into creative work processes. Therefore, managers of creative employees apply methods to ensure that enough time is available for the creatives.

“The resource planning tool helps us understand how much time we put on different projects. As we are an in-house agency, it is important to know how much we get out of the employees, but also important for them to have the time to do a good job.” (In-house Agency Manager)

While further emphasizing the need for sufficient time for her employees to complete creative tasks, this manager at a large company also needs to consider financial objectives. The use of the resource planning tool can be interpreted as a sign of surveillance. According to Foucault, this constructs a part of the *technologies of power*, implying a *hierarchical observation* from management monitoring the resource planning tool. Furthermore, the inherent challenge in measuring creative quality can result in it being ignored while instead focusing on measuring things that are more easily quantifiable – such as time. A freelancing motion graphic designer also highlights the need for enough time when reflecting on a project.

“The most recent project I finalized was a big one and initially, I remember thinking that this project really gave me the opportunity to be creative as I was pretty much given free rein, but in the end, due to time pressure, it did not turn out as creative as I imagined.” (Motion Graphic Designer)

This quote is in line with the copywriter and creative director. Both creative workers can accelerate their processes to deliver on time. However, they believe time pressure has a direct negative impact on the creative quality of their work. Also, an art director with 20 years of experience both from employment at advertising agencies and freelancing expressed concerns regarding time pressure.

“There has to be time for re-dos and for the client to give feedback. [...] Often it’s the client who decides how much wiggle room there is in a project.” (Art Director A)

This quote is relevant in two ways. Firstly, it shows how clients’ limited understanding of creative processes influences creative workers. Considering freelancers, in particular, it appears as they subject themselves to the client’s government, anticipating additional work following client feedback. Secondly, the lack of *counter-conduct* is intriguing in freelancers’ choice to allow the client to govern them. They acknowledge that the client often has limited insight into the functioning of creative processes. Clients, on the other hand, might be unaware of their behaviors’ negative effect on the creative individual and can continue to act similarly without any repercussions from creative individuals.

This section shows the importance of time in creative projects and emphasizes that clients have power over time limits.

#### 4.3.2. Charging for creativity

A pattern developing in our interviews is the challenge of charging for creativity. One reason introduced is the lack of understanding of the creative process and how the creative delivery type or size correlates poorly with the time needed to create it.

“Many organizations are struggling in how to charge for creativity. I work on long thought processes that are expected to boil down to short texts.” (Copywriter and Creative Director)

“Clients can be unwilling to pay for an idea, the five lines on a slide deck that everything will build on. Clients are used to paying for brochures, websites, or specific products, but without that guiding star idea, making a brochure will be much harder.” (Marketing and Brand Consultant)

Without an understanding of the process proceeding a creative delivery, it is most likely hard for a client, or manager, to practice Foucault’s concept of *technologies of power* with preciseness. Budgets, in both monetary terms and time, are forms of *hierarchical observation* that potentially lose part of their disciplinary effect if they are not accurately tailored to the process they are intended to govern. Additionally, one interviewee – with experience from working at an advertising agency – shares how it is commonly known that agencies sell the hours and work of a more senior employee but have a more junior, hence cheaper, employee execute the work.

“Especially if you have a full-service agency you are often paying for a senior worker, but the job is done by someone more junior. I as a client know this, but that’s just how it’s done. That makes it hard to know what I pay for.” (Corporate Communications Manager)

In most cases where clients do not have experience of working at an advertising agency, they are oblivious to the frequent incoherence between the hourly rate charged and the person executing the work. Clients’ lack of process understanding makes it difficult for them to exercise hierarchical observation. It becomes challenging to establish reasonable expectations when there is little benchmarking or comparisons to previous projects available. Simultaneously, from the creative individual’s perspective, the dissonance between the rate charged and the person executing the work can also be interpreted as a sign of negligence of business logic, as accurate time reporting can be considered an extension of business logic. However, for some creative individuals, time reporting is considered necessary.

“Time reporting gives me anxiety as what we do takes so long. Now I spent the whole day drawing rooftop details. Was this really worth our high hourly rate? I did spend some time on asking questions to senior team members, maybe this could have been done faster?” (Architect B)

The presence of *technologies of power* shows an internal conflict within this junior architect concerning time reporting. While she accepts the client’s governance, the exposure to the client’s frequent pressure on time and money gives her anxiety in justifying the hours spent on specific tasks. This pressure induces business logic elements, which could be seen as in opposition to the creative collective’s view on the connection between time and creative quality. Further, knowing that this quote was stated by a junior architect with only two years of experience, it also illustrates the lack of transparency of creative pricing not only for clients, but also for creative students.

#### **4.3.3. The brief – an illusion of agreement**

“The brief is a holy document” (Art Director A)

Throughout the study, several interviewees expressed the importance of briefs. In general, they are set at the beginning of projects and are then used as guiding stars throughout projects. Briefs can take several forms and be constructed by clients, production managers, creatives, or management, but are in general shared with all parties involved and establish the mutual objectives. Even though the importance of briefs can seem evident, they are not always present, which has implications primarily on freelancing creative workers.

“Briefs are a scarcity and the more thought through a brief is the better it becomes. A good brief is not about telling people what to do, but rather about clearly defining the problem you set out to solve and why it needs solving.” (Copywriter and Creative Director)

According to the copywriter and creative director, a good brief should narrowly define the problem that needs solving and why. In turn, the narrow problem definition becomes a prerequisite for the creative autonomy implied when avoiding to explicitly state how a problem should be solved. While the brief's value is evident among creative workers, other parties do not always share that view.

"Sometimes the client doesn't take the brief seriously. It shows when they give feedback and when you refer back to the agreed-upon brief they brush it off. A lot of time could be saved if everybody just stuck to the brief." (Art Director A)

Clients' negligence of the importance of briefs can put creatives in problematic situations. Incorporating *technologies of power*, the freelancing interviewees subject themselves to clients' government and expressed no hesitation in making alterations to obey clients' requests. However, the creative worker also acknowledges clients' negligence of the mutual objectives established in the brief. Here, the absence of signs of *counter-conduct* from the creative worker is intriguing. A plausible explanation for this lack could lie in the importance of client satisfaction for freelancers to secure future projects.

Briefs also play an essential role in prioritization, a manager of a group of creatives explain how briefs fit into their planning as follows:

"Brand managers can order things from us [In-house agency] at quarterly in-takes. They submit a brief and request what they want. There are more briefs than what we have the capacity to take on. [...]. We submit our brief selection to top management who revise it and then ask us to squeeze in more projects, we say no and we go back and forth a couple of times." (In-house Agency Manager)

This quote sheds new light on the importance of briefs. Compared to the freelancing situation where clients' negligence of the original brief did not affect them personally, brand-managers acting as internal clients have a personal interest in constructing a thought-through brief. They need to acknowledge the importance of the brief to receive attention from the creative team. This situation rearranges the hierarchical order, allowing the manager of the in-house agency to govern the clients, i.e., the brand managers, who are those requesting the creative projects.

Further, it is worth noting other situations where the client does not seem to be the only one neglecting briefs, as creative workers can come back with a solution to a problem that is far from what was expected.

"I can ask for content to our email newsletters, and the creative team comes back and questions that need. Instead, they want to take a stab on our corporate values. I'd love to work on our corporate values, but that's not the problem I need them to solve" (Corporate Communications Manager)

"It happens that creatives step outside of boundaries. We currently have a project that became larger than originally intended, but it's a good idea so it's okay" (In-house Agency Manager).

These quotes represent two different responses from individuals voicing a business logic. While creatives' failure to address the problem defined in the brief accompanied by a suggestion to work on something else seems unacceptable from a business logic perspective, a proposal to expand the scope of a project can, in certain circumstances, be accepted. Circling back to how creatives are assessed by their craft, as established in section 4.2.1, creative individuals have strong incentives to control the project's outcome, which could generate frequent attempts to step aside from briefs through a *counter-conduct* against the brief.

## 4.4. Bridges and internalization – tools to reduce tension

### 4.4.1. Lack of a common language

Stakeholders of creative projects often represent different logics resulting in a tension that needs to be addressed through creating mutual objectives.

“There is no language for how to agree on how time or focus should be directed in a design project”  
(Consulting Partner)

This lack of a common language can easily result in misunderstandings when business logic and creative norm system are expected to reach an agreement. As expressed by the consulting partner above, he cannot persuade the creatives to follow the business logic he represents, and neither can the creatives convey their norm system. When this tension is left unattended, no mutual performance and success metrics are established. Several interviewees also mention how communication or education is necessary to reduce tensions between the different logics present at work.

“At one studio there was an internal war between business functions and creatives, a mistrust based on creatives inability to handle numbers. People are discouraged by the internal clashes.” (2D Animation Designer)

When asked how to solve these unproductive conflicts, the designer suggested:

“Invest in educating the creatives, they should know more about how it works in different projects. Creatives often don't read the fine print and can then get upset when they don't get what's happening. More internal awareness between the teams is needed.” (2D Animation Designer)

How creative workers are not participating in the business logic are explored in section 4.2.3. Bridging perspectives and norm systems could be seen as both *technologies of power* and *normalizing judgment*. Instead of having two different ideals – one among creative workers and one for non-creatives – they become more aligned to reduce tension. By creating a new context-specific hybrid norm shared by everyone in an organization or work-group, the organization's normalizing judgment could discipline individuals in one direction rather than two, no matter their initial belonging.

Education and awareness are used as tools to reduce tensions. One could argue that cross-functional work is an alternative way to educate individuals about each other's differences, but it appears more subtle than many other educational initiatives. For example, the corporate communications manager, who has previously worked as a production manager on the advertising agency side and in different marketing manager positions, uses workshops to reduce tensions between creative and non-creative workers.

"That's when you sell a workshop to the client, to make sure they get to meet the creative team and get everyone on the same page." (Corporate Communications Manager)

The workshop format undoubtedly forces people from different logics to interact, creating a discussion forum to solve tensions. While workshops might be a tool applied when needed, organizations set-up in cross-functional teams force members to interact with people holding opposing views on a daily basis. In these settings, individuals together define objectives and ensure that they are understood by all team members, even if they have opposing views. A UX design manager in an organization with designers working in cross-functional teams stated:

"I don't want a designer to be alone with only developers and product owners. In those cases, it easily happens that the team picks a technically nice or simple solution." (Design Manager)

In these cross-functional teams, designers are the sole representatives of the creative logic, while developers and product owners represent business logic. To find a balance between the differing perspectives, the manager emphasizes the need for having more than one designer in a team. Structuring an organization in cross-functional teams also signals that the optimal team objective is to incorporate the competing logics. Daily, team members representing competing logics take part in stand-ups where team members share their current tasks, which generate better insight into each other's work processes. Such forms of daily interactions can create a common language and bridge the perspectives of the competing logics. This more profound understanding of the opposing logic's work processes can spur productive friction – integrating the two logics and forming mutual objectives. However, while productive friction has its advantages, some obstacles need to be addressed before the interaction between the logics is productive.

#### 4.4.2. Unclarities in goal setting and measurement

Throughout our interviews, we see how overarching creative project goals often coexist with project members' individual goals. However, the project purpose and objective are not always understood by everyone involved or are de-prioritized when put next to personal goals. In section 4.2.2, we elaborated on creative workers' value-driven motivation, which is most likely playing a part in why the understanding of the project purpose sometimes varies between the people involved in the project.

“I often feel like a shepherd dog, trying to get everyone to move in the same direction. [...] A successful project is when everyone is happy with the result, both the creatives and the client.”  
(Corporate Communications Manager)

To get individuals representing competing logic to work in the same direction, mutual objectives of success need to be established. In this case, making groups who represent different logics reach an agreement on the project goal introduces a need for compromising, which could be seen as an impossible method to achieve the end-goal of making everyone happy. A shared project quality measurement would be helpful. When asking interviewees about their methods to assess their work quality, they initially stated that they do not have any specific techniques. Even though, underneath the first claim, we find several different tools creative workers use to secure their performance.

“I don’t have any set methods to assert the quality of my work. I trust my feel for the craft, and I bounce my ideas with relevant people.” (Copywriter)

Here, the copywriter asserts her work quality through her feelings and feedback from specific people she deems relevant. This behavior shines a light on the lack of mutual measurements. Here, there are two parallel interpretations: First, assuming that the ‘relevant people’ also represent the creative norm system, it could be seen as creative individuals actively seek *normalizing judgment* rather than it being imposed upon them. Aligning work with or receiving feedback from others within the same norm system are potentially effective ways to ensure conformity to group norms and assert group belonging. Alternatively, the same action described in the quote could classify as *counter-conduct* as the Copywriter in her quality check has the opportunity to exclude people representing the competing business logic. Regardless of the Foucauldian interpretation, an intriguing remark is the absence of mentioning a client perspective, which could be a symbol for business logic and a sign of compromising on the end objective. The exclusion of an explicit mentioning of a client perspective as a point of reference in quality assessments appears in several interviews.

“I don’t have any methods to assess the quality of my work, it’s probably just my experience.”  
(Copywriter and Creative Director)

This senior copywriter and creative director has completely internalized her quality assessments. The apparent exclusion of external perspectives is not surprising, considering the presumptive tension between business and creative logics. The management consultancy partner, responsible for their design department, references internal research on how their global client base measures creative quality.

“Often it is not done at all. Our report shows that 95% of companies don’t measure design in a fact-based way. [...] which I believe is a flaw.” (Consultancy Partner)

According to Foucault, the absence of measurement creates vagueness, suggesting a greater individual reliance on *technologies of the self*. The evidence for *technologies of*

*the self* being used widely for quality assessments by creative individuals is limited in our empirical material. However, *technologies of the self* appears substantially more in regards to motivation and success metrics. Several interviewees mention their aesthetic preferences as an essential part when deciding the quality of creative work. An UX designer with experience from working as an art director said:

“When I worked as an art director people trusted my aesthetic preferences, I established what was pretty or not.” (UX Designer)

Additionally, if companies measure creativity neither in fact-based nor widely agreed-upon ways, Foucault’s notion of *counter-conduct* and constructive resistance against the existing measurements might be more applicable. Here, we see tendencies that creative workers are measured against business logic and several tensions regarding measurement practices are brought up during the interviews.

“My employers’ objectives for me mostly make me tired and annoyed. All they care about is numbers and what is measurable - that’s not feasible in opinion creation.” (Political Editor)

“Resistance from creatives can appear when data shows that an ad is not engaging. At my previous job, they even claimed the numbers were wrong. There is something in revealing your work that can trigger an ‘I still think this is good’.” (In-house Agency Manager)

The introduction of external points of comparison in quality assessment of creative work can be deemed irrelevant and was in the second quote above even received with animosity. The quotes highlight the *counter-conduct* in the creative employees’ response to evaluation metrics. Here, the creative workers suggest that something must be wrong or that personal judgment should be valued above numbers. This behavior indicates a devaluation of the external data point compared to their internal feeling, which ultimately creates issues for the compromising process of finding a mutual definition of project success. The ignorance of end-user engagement data is likely to be deemed unacceptable from a business logic standpoint. Thus, transforming the tension between the differing views into productive friction is an ongoing challenge for management.

On the contrary, one observation stands out. The UX designer, who transitioned into that role after working as an art director for several years, points to the lack of mutual measurement and arbitrary judgment as her main reason for changing domains.

“With UX I’ve learned that what I prefer is not always the best. It’s the users who decide if I do a good job or not. [...] User tests, surveys, feedback, and A/B tests. The customer perspective verifies if our work passes the bar or not.” (UX Designer)

According to our two interviewees in UX design, the field inhabits rigid and widely used methodologies that create clarity for designers. Projects are carried out in cross-functional team settings, where goals and success metrics are fundamentally defined and



measured throughout projects. The goals often consist of combining end-user behavior and business goals, allowing end-users, who often do not have any active roles in project work, to govern project outcomes. This structure is also displayed in the following quote from a UX design manager.

“We experience pretty often that designers believe the solution won’t be so good for the end-user [...]. Through A/B testing we can measure which model works the best for the users.”  
(UX Design Manager).

Here, the method and results of A/B testing – where two similar sets of webpages are released in parallel and compared – are allowed to govern the project outcome. This method creates the opportunity to use *technologies of power* as a control tool, as representatives from both business logic and creative logic subject themselves to the government of end-users. The end-users are considered a neutral party since they are not even aware of the different alternatives being discussed.

In comparison to the previously observed rejection of external data to measure creative quality, UX-designers seem to accept end-users’ feedback. A plausible explanation could be the cross-functional team structure, where designers collaborate daily with individuals representing business logic, which bridges the chasm between business logic and creative norms. However, in many other organizational setups, creatives interact less with colleagues representing an opposing logic and get no immediate feedback from a neutral party. The following section explores alternative methods to reduce tensions between creatives and non-creatives.

#### 4.4.3. The formation of hybrid identities

Among interviewees, a difference emerged between junior and senior creative workers. As established in section 4.2.2, creative workers have a value-driven motivation, which creates a separate norm system and a unique language resulting in a logic that is incompatible with business logic. The opposing views of the logics is described by several junior creative workers expressing aspirations and career goals that would maximize their creative integrity. A 2D animation designer with two years of experience said the following:

“My goal is to have my own studio - I want to be creative on my own terms.”  
(2D Animation Designer)

The value of creative autonomy is in line with value-driven motivation and creative logic. Our interpretation of Foucault suggests that this strive for creative integrity is a part of *technologies of the self* as the creative worker with creative integrity is idealized. At the same time, the aspiration for creative autonomy could also entail an unwillingness to compromise on creative directions. Something that immediately could result in *counter-conduct* or collaboration issues.

“There is value in collaborating with young creatives as they see things from a different perspective even though it makes the process more painful.”

(Marketing and Brand Consultant)

This marketing and brand consultant who has 15 years of experience working in and leading creative teams often consisting of freelancers, sees a duality in working with young creatives, or more broadly, junior creatives. Foucault could comment on this duality, firstly through arguing that the robust *technologies of the self* are steering individuals to aim for creative autonomy. Secondly, junior creatives are likely to have had limited exposure to competing logics, which makes them unaccustomed to subject themselves to other parties’ governance, which disrupts the usual hierarchical order for freelancers as described in section 4.3.2. An early acceptance of deviations from the individual’s creative objectives, prominent among junior creatives, is seen in the quote below, where an architect elaborates on the creative vision:

“The firm has a distinct and unique aesthetic; it is not explicitly defined but you can see if a building was drawn by us.” (Architect A)

Here the architect sheds light on how the firm’s prominent aesthetic direction, established by the firm’s founding architects, is reflected among the employed architects as the end-result – the buildings – represent a unified aesthetic. Our interpretation of Foucault suggests a suppression of the individual creative agenda to favor the *technologies of power*. In this case, it might be easier to accept governance from your own group than from someone representing an opposing logic. However, contrasting junior creatives’ care and strive for creative autonomy to senior creatives, they expressed a greater willingness to compromise on their creative agenda and even accept a governance from a different logic. The following was stated by a copywriter and creative director who has more than 30 years of experience.

“I don’t complete all jobs exactly how I would have done them myself and that’s a part of being a professional.” (Copywriter and Creative Director)

She considers deviations from her own preferences as a part of her professionalism and adheres to different aesthetic preferences without expressing any frustration or disappointment. This acceptance could be interpreted as suppression of *technologies of the self* as she does not pursue the idealized creative role with creative integrity. The rationale for this suppression could stem from long-term exposure to business logic, where she has been forced to accept that the fight for creative autonomy is infeasible. A corporate communications manager with experience from employment at advertising agencies and an art director in retail, both holding at least ten years of experience, stated:

“In the end, it’s always the party with the money who owns the final decision.”

(Corporate Communications Manager)

“Fundamentally we’re here to sell something, it’s not as goofy as one might think.” (Art Director B)

These quotes indicate how business logic takes precedence over the creative logic. Senior creatives observe throughout their careers how business logic is prioritized. To oppose this dynamic over time is most likely unproductive since the business logic always wins. Therefore, an internalization of *technologies of power* subjecting creatives to the governance of business logic occurs. The alternative would be to continually argue for their creative agenda, which junior creatives are doing.

The internalization process results in the creation of a hybrid identity within senior creatives. From a business logic perspective, this makes them perceived as more collaborative. However, since they keep their creative norm system, they can also maintain their group belonging. An expression of their upholding of creative norm system is, for example, through the exclusion of specific industries, even though the senior creative individual’s strive for creative autonomy has ended.

To conclude, the hybrid identity can be considered a result of the internalization of *technologies of power* and suppression of *technologies of the self*. This suppression can be seen as triggered by internalization, rooted in a sustained exposure to business logic. This process can explain why junior creatives have not yet developed a hybrid identity and why they are perceived as ‘painful’ to work with. Interestingly, there also seems to be a value in safeguarding the creative perspective liberated from a hybrid identity. However, given the current infeasibility of not developing a hybrid identity throughout a creative career, the pure creative aura will remain a unique selling point for the junior creative.

## 5. Discussion

Our empirical findings contribute to previous research on accounting and creativity. It also helps us answer the research question:

*How do creative workers manage their performance and the tensions that arise between creativity and control?*

We find several patterns in our empirical materials on how creative workers manage their performance and the tension between creativity and control. The underlying reasons are related both to the nature of creative work, the creative workers as individuals, and how accounting and control are used to steer the outcome of creative work. The two main contributions to existing research are presented in the sections below.

### 5.1. Hybrid identities evolve to manage tensions between creativity, accounting, and control

Our empirical findings support the identity tensions among creative workers explored by Gotsi et al. (2010). However, while their research shows that many creative individuals experience identity tensions between their creative ideals and the business norms dominating the context they are working, they look at tension reduction from a managerial perspective. We have explored how creative individuals manage these tensions at work, and several patterns arise in our empirical analysis.

While we find support for these tensions among creative workers across domains, as our interviewees represent and a broad range of experience levels, they are substantially more present among junior creative workers. Both the identity tensions and the anxiety the tensions create within the individuals are stronger among less-experienced workers than in their more experienced peers. One aspect related to experience is that some managers voice the need for younger – i.e., more junior – creatives since they are better at questioning things and bringing in new perspectives. Simultaneously, the managers addressed that it is a lot more painful to work with these junior individuals. While it is not a true dichotomy, it is tempting to suggest that these two aspects are related. More identity tension seems to make for more idealistic, hence “better” employees when judged purely on their creative ideas. However, this idealism seems to make collaboration harder and more painful. Thus, with time, the employees suppress some of their creative ideals and become easier to work with, at the cost of a marginal reduction of creative quality.

Analyzing our empirical material, we find arguments for the transformation from junior to senior creative workers being a hybridization process. Hence, senior creative individuals have internalized a business logic that junior creatives lack. With this

process, they change their view of themselves as creative individuals. The junior creatives seem to hold creative height as the sole important aspect when assessing creative work. The more senior individuals rather talk about creative solutions to business problems as their primary delivery. We do not see any evidence for changing values and norms among the senior creatives; they still hold creativity as the essential aspect of their job. The only change observed is how they assess quality when creativity is incorporated in a business logic. Compared to Gotsi et al. (2010), we do not see any tendency of multiple identities simultaneously within creative workers. Creative and business logic are fully integrated, and together they make up a senior creative worker's identity. Therefore, we argue that this should rather be seen as a hybridization process, where business logic over time becomes gradually integrated into the identity of creative workers.

We cannot in detail explain this hybridization process within creative individuals. We can show how more experienced workers are increasingly content with pursuing creative work in line with client business needs, i.e., following business logic, even when the work created is not in line with their personal aesthetic preferences. Some of the more senior creatives even take pride in adapting their work to the client's business needs and leaving their personal preferences aside. This behavior is not seen among more junior workers, who instead communicate future careers aspirations including how they with seniority will control the creative direction.

In between fully integrating business logic and having full creative autonomy, we also see a difference between creative workers working at creative led organizations versus more business-led organizations. In these situations, we see a tendency of junior creative workers to increasingly approve governance if their managers are respected creative individuals. This tendency is interesting in the light of Mueller et al. (2010), who show that creative leaders are often eliminated in hiring processes due to stereotypes. Mueller et al. (2010) show how high creativity is seen as incompatible with leadership abilities, although leaders scoring high on creativity have been proven more successful.

Additionally, Gotsi et al. (2010) suggest two managerial tactics that help reduce identity tensions in creative employees – differentiation and integration. We do not have strong evidence for differentiation in our empirical material while integration is more pronounced. However, since we see the same tendencies among freelance creatives and employees, it seems relevant to question the managers' active participation in this process. While it is likely that a manager can support and facilitate this process, especially among junior employees, we believe that it would likely happen anyway.

One other aspect of the internalization process is connected to Jeacle and Carter's (2012) findings of how creative workers compromise their own needs to reduce the tension between creativity and control. While they do not discuss compromises between

business logic and creative logic per se, we see the act of compromising as a potential tool in the formation of a hybrid identity. Compromises are present throughout our empirical material and manifest in an array of situations. We see them both between peers in the same workgroup, between manager and employee, and between client and employee or freelancer. One possibility is that the constant compromising between creative and business logic is part of internalizing the business logic. That could then partly explain why it is not only happening among employees but also freelancers. Additionally, it could also explain why more junior employees differ from more experienced ones.

## 5.2. Cross-functional teams optimize for productive friction

We find support in our empirical material for productive friction and its capacity to reduce tensions between competing logics. While Stark (2009) introduces productive friction and its capacity to spark creativity and innovation, we see that the productivity of the friction varies depending on the environment. Productive friction requires organizational actors to be flexible since their work is evaluated against a diverse set of principles. When business logic is introduced to creative workers, something that seems to occur when they enter the workforce, they are evaluated not only on the quality of their creative ideas. Instead, their creative work is expected to provide both creative quality and help the business. These dual evaluation premises are present both among creative workers embedded within a none-creative organization, creative workers in an agency setup, and freelancers.

Introducing business logic into creative individuals' daily work creates new expectations on their performance. In many ways, business logic sets new constraints or boundaries for creative work. These boundary conditions, often expressed in terms of time, money, and precise problem formulation can guide the creative individual's work structure and time management. All creative workers seem to experience tensions between creativity and control when business logic is introduced. However, while many interviewees bring up positive aspects of these control tools since the restrictions make them more creative and productive, they also share a lot of frustration. Hence, while some types of friction are productive, others are not. Unproductive friction regularly appears, for example, in the form of conflicts, frustration and worker dissatisfaction.

Our empirics indicate that creatives working in homogenous teams experience more unproductive friction than creatives working in well-functioning cross-functional teams. Hence, it seems to be less total tension among creative workers who daily collaborate with peers representing competing perspectives. This claim is in line with Reay and Hinings (2009) findings, which establish that the long-term sustention of competing logics requires collaboration between inter-organizational parties.

Cross-functional teams might have less total tension between creativity and control due to the daily interactions between individuals representing different perspectives. These interactions generate a fundamental understanding of each other's norms, work processes, and performance objectives, and the result is a reduced risk of unproductive tensions within the organization. Management's decision to structure the organization in cross-functional teams also signals the value of combining different perspectives. Consequently, the organizational efforts to mix and balance competing views without imposing a hierarchical order indicate an understanding of productive friction. Confirming Stark (2009), our empirics suggest that the multiple evaluative principles, as is the case objectives in cross-functional teams where individuals in different roles bring different perspectives, seem to generate creative quality.

When individuals in the same team represent competing logics, it requires the team to agree on and adapt to evaluating principles. Over time, a cross-functional team will develop a common language that ensures mutual understanding and simplifies collaboration. A common language reduces potential misunderstandings between individuals and mitigates the risk of a too large discrepancy between perspectives, which otherwise could result in unproductive tensions. Beyond the initial phase, productive friction is maintained through daily interactions and continuous feedback from peers who see things differently. However, since the team's individuals now share both goals and vocabulary, the work performed is produced with the same objective in mind, creating a better base for constructive feedback.

One could argue that the team's shared perspectives will eventually reduce the productive friction, and consequently the creative quality. That reasoning builds on the condition that the purely creative perspective is superior to the shared perspective that emerges over time. While that could be the case, we see that the organizations set up in cross-functional teams seem to make sure the creative workers do not leave their initial group belonging behind when entering the cross-functional team. By organizing the employees in a matrix, where they, in parallel to the cross-functional team, have skill-based communities, the unique perspective of creative workers is sustained. This setup is found in our empirics since the UX-design manager manages all UX-designers in the organization even though her direct reports conduct their daily work in different cross-functional teams.

We argue that this matrix structure provides several benefits. Firstly, you can benefit from the shared norms and values among creative workers by providing group belonging. By making sure creative workers are governed by managers recognized for their creative work, the workers perceive the governance as appropriate. Simultaneously, by having individuals with different skillsets – representing different logics – work side by side, you generate an understanding for each other and establish a common language within the organization. This understanding mitigates the risk of unproductive friction, for example, in the form of conflicts. Finally, by continuously

exposing creative workers to perspectives different from their own, productive friction can be kept at a level beneficial to creative performance.

Suppose cross-functional teams reduce unproductive friction within organizations and groups or towards external stakeholders. In that case, we should expect employee wellbeing to be superior among creative workers in cross-functional teams compared to creative workers in homogenous teams. This improvement would emerge from reduced conflicts and frustration among employees. Although we find much evidence for frustration, and sometimes conflict, present in the conversations with the creative workers, there is no possibility of appropriately comparing individuals with our chosen research method.

Additionally, if cross-functional teams create a better understanding of different perspectives due to the daily collaboration, the identity tensions creative workers experience should also decrease. The identity tensions appear, according to Gotsi et al. (2015), due to conflicting objectives, and one aspect of collaboration in well-functioning cross-functional teams is that you align goals. This argument is somewhat related to the reasoning in section 5.1 where we argue that internalization of business logic reduces identity tension. However, the conflicting perspectives might not even need to become internalized for identity tensions to be reduced if creative workers can align their objectives with the business logic in some other way – for example by working in a cross-functional team where this process is catalyzed. While we find evidence for identity tensions within the creative workers we have interviewed, a deeper understanding for this process would require more methodical comparison between individuals which is not possible with our chosen research method.

Related to the reasoning above, we also see how cross-functional teams could potentially accelerate junior creatives' formation of hybrid identities. We argue in section 5.1 that the hybridization appears because individuals frequently compromise on their creative ideals because of business logic taking priority. If these compromises happen more often, one could expect the hybrid identity to develop quicker. Hence, if junior individuals collaborate daily with colleagues vouching for other performance objectives, they might internalize the business logic faster than junior creative workers in homogeneous teams. We do not have strong evidence for this argumentation in our empirics, but it naturally follows from combining the two argumentations presented above.



## 6. Conclusion

Our master thesis aims to contribute to existing research on creative workers' relationships with accounting and control, and their daily interactions with different stakeholders. Many creative workers are embedded in a financial context and consequently expected to perform in line with business expectations. However, the interaction with accounting tools such as budgets and deadlines, as well as with non-creative stakeholders, often generate tensions.

In contrast to previous research our focus lies on the creative individual instead of a holding a managerial or organizational perspective. By positioning the creative worker in the center, we sought to contribute to a better understanding of creative workers manage their performance. This aim was operationalized through the following research question:

*How do creative workers manage their performance and the tensions that arise between creativity and control?*

We have sought to answer this question by combining Foucault's theories on discipline and power, conceptualized through the notions of *technologies of power*, *technologies of the self* and *counter-conduct* combined with the previous research on accounting and creativity. Using these as a theoretical framework we have analyzed how the creative workers in our group of interviewees manage their performance and experience tensions between creativity and control.

Our findings contribute to previous research mainly in two ways. Firstly, while literature shows how creative workers often have identity tensions due to the different interests of creative and business successes. We have clarified how creative workers are managing these identity tensions by creating hybrid identities through internalizing business perspectives. Our findings show that more experienced creative workers experience less tension, than their junior peers, hence suggesting that this hybridization happens over time. One suggestion is that continuous compromises between creativity and business perspectives, where the latter always takes priority, contributes to this process.

Additionally, managers and non-creative peers appreciate the easier collaboration with more senior creatives, potentially because of how the hybrid identity reduces the tension between creativity and control. Younger creative workers seem to experience more anxiety about accounting and control, and while managers value their rare perspectives, collaboration is more painful.

Additionally, we further develop the concept of productive tension introduced by Stark (2009). All creative workers in our study acknowledge tension between creativity and their more business focused peers. The reason seems to be mostly due to lack of

communication, goals, and vague success metrics. However, we find that cross-functional teams – where creative workers collaborate daily with peers representing a different perspective – are better at reducing the unproductive tension, while keeping the tension that is productive. Productive tension seems to be reached primarily by establishing common goals and a common language between participants.

### **Limitations**

The conducted research has two main limitations. The first is the narrow focus on accounting literature when extracting the previous research. Some publications outside accounting eventually entered the background material, but the primary focus has been the topic of creativity in the field of accounting. This limitation has partly due to time, but additionally due to a lack of consistent vocabulary across research domains. We are assured much interesting academic literature is written about creativity within the research fields of organization, management, and sociology.

Additionally, digitalization is rapidly changing creative industries. This change is not something we have taken into account in this master thesis. Organizations represented by interviewees have not been ranked on the degree of digitalization. This limitation is relevant since creative work seem to approach the digitalization process by looking at technical domains and incorporate their methods and procedures. These methods, for example, agile approaches to project management, are often focused on goal alignment and efficient cross-team collaboration. While the implementation of new methods and processes in creative fields is exciting research in itself, we acknowledge this ongoing digitalization as something that possibly has impacted our results and will outdate our findings with time.

### **Future research**

Our selected research focus and space limitations have left many findings in the empirical material unexplored. However, a number of these would make for exciting research with potentially substantial contributions to the field.

The first such area is the feedback culture among creative workers and in creative industries. Many of our interviewees stated that they neither receive nor give feedback in their daily work. Instead, normalizing judgment plays a large part, with quiet but unmistakable disciplining of what type of performance is deemed to be correct. For example, this normalization can take place by not asking project-based employees to stay on for the full project after an initial trial week. Or, for full-time employees, to get access to prestigious projects.

Another area to explore further is the brief and briefing process. Creatives are describing how the documentation of the problem formulation is crucial for successful creative work. While they complain about the clients not understanding the importance of the brief, the creative workers themselves at times neglect the brief when they

disagree with it. This part of the creative process appears to have room for improvement as it does not seem to be working well for anyone, and it would be interesting to understand if that is really the case and why briefs are then continued to be so widely used.

Additionally, we find many unproductive tension that seem to appear due to a lack of mutual understanding of purpose and goals for a creative project. This area could potentially be explored in more experimental studies or case studies looking at varying methods on how to agree on purpose and goals and how they should be communicated. Potentially, more precise alignment on expected performance within creative projects could reduce tension between individuals and perspectives. However, it would be beneficial for both organizations and creative workers to understand how to reach the desired state since these misalignments seem to impact both project results and participants' wellbeing.

Lastly, this thesis is written with a focus on the creative worker. While we have a management perspective represented, most interviewees were selected because they represent the creative domain. Further research, focusing on these tensions from individuals' perspectives representing business logic, would be needed for a more complete understanding.

## 7. References

- Adler, P. S., & Chen, C. X. (2011). Combining creativity and control: Understanding individual motivation in large-scale collaborative creativity doi:<https://doi-org.ez.hhs.se/10.1016/j.aos.2011.02.002>
- Ahrens, T., Ferry, L., & Khalifa, R. (2020). Governmentality and counter-conduct: A field study of accounting amidst concurrent and competing rationales and programmes. *Management Accounting Research*, 100686.
- Amabile, T. M. (2018). *Creativity in context: Update to the social psychology of creativity* Routledge.
- Amabile, T. M. (1998). How to kill creativity. *Harvard Business Review*, 76(5), 77.
- Bain, A. (2005). Constructing an artistic identity. *Work, Employment And Society*, 19(1), 25-46. doi: 10.1177/0950017005051280
- Becker, G. (2001). The Association of Creativity and Psychopathology: Its Cultural-Historical Origins. *Creativity Research Journal*, 13(1), 45-53. doi: 10.1207/s15326934crj1301\_6
- Bisbe, J., & Otley, D. (2004). The effects of the interactive use of management control systems on product innovation. *Accounting, Organizations and Society*, 29(8), 709-737. doi:<https://doi-org.ez.hhs.se/10.1016/j.aos.2003.10.010>
- Boden, M. (ed.) (1994) *Dimensions of Creativity*. Cambridge, MA: MIT Press.
- Brown, A. D., & Lewis, M. A. (2011). Identities, discipline and routines. *Organization Studies*, 32(7), 871-895.
- Busco, C., Frigo, M. L., Giovannoni, E., & Maraghini, M. P. (2012). When creativity meets control: A fashion industry case study. *Journal of Corporate Accounting & Finance*, 23(6), 61-72. doi:10.1002/jcaf.21799
- Burkitt, I. (2002). *Technologies of the Self: Habitus and Capacities*.
- Davila, A., Foster, G., & Oyon, D. (2009). Accounting and control, entrepreneurship and innovation: Venturing into new research opportunities. *The European Accounting Review*, 18(2), 281-311. doi:10.1080/09638180902731455
- DeFillippi R, Grabher G, and Jones C (2007) Introduction to paradoxes of creativity: Managerial and organizational challenges in the cultural economy. *Journal of Organizational Behavior* 28(5): 511–521.
- Dekker, H. C. (2004). Control of inter-organizational relationships: Evidence on appropriation concerns and coordination requirements. *Accounting, Organizations and Society*, 29(1), 27-49.
- Eikhof, D., & Haunschild, A. (2007). For art's sake! Artistic and economic logics in creative production. *Journal Of Organizational Behavior*, 28(5), 523-538. doi: 10.1002/job.462
- Elsbach, K., & Kramer, R. (2003). Assessing creativity in hollywood pitch meetings: evidence for a dual-process model of creativity judgments. *Academy Of Management Journal*, 46(3), 283-301. doi: 10.2307/30040623

- Feldermann, S. K., & Hiebl, M. R. (2019). Using quotations from non-English interviews in accounting research. *Qualitative Research in Accounting & Management*
- Foucault, M. (1977). *Discipline and punish: the birth of the prison*. London: Tavistock.
- Foucault, M. (1981). *The history of sexuality: Vol. 1. The will to knowledge*. London: Penguin.
- Foucault, M. (1986). *The use of pleasure: volume 2 of the history of sexuality*. London: Penguin.
- Foucault, M. (1987). *The ethic of the care for the self as a practice of freedom: An interview with Michael Foucault on 20th January 1984*.
- Foucault, M. (1988). Technologies of the self. In L. H. Martin, H. Gutman, & P. H. Hutton (Eds.), *Technologies of the self. A seminar with Michael Foucault* (pp. 16–49). Amherst: University of Massachusetts Press.
- Foucault, M. (2007). *Security, territory, population: lectures at the Collège de France, 1977-78*. Springer.
- Foucault, M. (2009). In: Senellart, M., Ewald, F., Fontana, A. (Eds.), *Security, Territory, Population*. Palgrave Macmillan, UK.
- Goretzki, L. (2013). Management accounting and the construction of the legitimate manager. *Journal of Management Control*, 23(4), 319-344.
- Gotsi, M., Andriopoulos, C., Lewis, M., & Ingram, A. (2010). Managing creatives: Paradoxical approaches to identity regulation. *Human Relations*, 63(6), 781-805. doi: 10.1177/0018726709342929
- Grabner, I. (2014). Incentive system design in creativity-dependent firms. *The Accounting Review*, 89(5), 1729-1750. Retrieved from <http://www.jstor.org.ez.hhs.se/stable/24468382>
- Hall, S. (2020). COVID-19 shows it's time to rewrite the script on jobs in the creative economy. Retrieved from: <https://www.weforum.org/agenda/2020/10/covid-19-shows-it-s-time-to-rewrite-the-script-on-jobs-in-the-creative-economy/>
- Huws, U. (2010). Expression and expropriation: The dialectics of autonomy and control in creative labour. *Ephemera: Theory and Politics in Organization*,
- Jeacle, I., & Carter, C. (2012). Fashioning the popular masses: Accounting as mediator between creativity and control. *Accounting, Auditing & Accountability Journal*, 25(4), 719-751. doi:10.1108/09513571211225114
- Kachelmeier, S. J., & Williamson, M. G. (2010). Attracting creativity: The initial and aggregate effects of contract selection on creativity-weighted productivity. *The Accounting Review*, 85(5), 1669-1691. Retrieved from <http://www.jstor.org.ez.hhs.se/stable/27895888>
- Lemke, T. (2002). Foucault, governmentality, and critique. *Rethinking marxism*, 14(3), 49-64.

- Li, S. X., & Sandino, T. (2018). Effects of an information sharing system on employee creativity, engagement, and performance. *Journal of Accounting Research*, 56(2), 713-747. doi:10.1111/1475-679X.12202
- Lillis, A. M., & Mundy, J. (2005). Cross-sectional field studies in management accounting research—closing the gaps between surveys and case studies. *Journal of management accounting research*, 17(1), 119-141.
- McKinsey. (2020). Are you asking enough from your design leaders?. Retrieved from <https://www.mckinsey.com/~/media/McKinsey/Business%20Functions/McKinsey%20Design/Our%20insights/Are%20you%20asking%20enough%20from%20your%20design%20leaders/Are-you-asking-enough-from-your-design-leaders.pdf>
- Mennicken, A., & Miller, P. (2012). Accounting, territorialization and power. *Foucault Studies*, 4-24.
- Miller, P. (2014). Accounting for the calculating self.
- Moulang, C. (2015). Performance measurement system use in generating psychological empowerment and individual creativity. *Accounting & Finance*, 55(2), 519-544. doi:10.1111/acfi.12059
- Mueller, J. S., Goncalo, J. A. & Kamdar, D. (2010). Recognizing creative leadership: Can creative idea expression negatively relate to perceptions of leadership potential? [Electronic version]. Retrieved [insert date], from Cornell University, School of Industrial and Labor Relations site: <http://digitalcommons.ilr.cornell.edu/articles/340/>
- Mumford, M. D., & Gustafson, S. B. (1988). Creativity syndrome: Integration, application, and innovation. *Psychological Bulletin*, 103(1), 27.
- Reay, T., & Hinings, C. R. (2009). Managing the rivalry of competing institutional logics. *Organization Studies*, 30(6), 629-652.
- Redmond, M. R., Mumford, M. D., & Teach, R. (1993). Putting creativity to work: Effects of leader behavior on subordinate creativity. *Organizational Behavior and Human Decision Processes*, 55(1), 120-151.
- Rizza, C., & Ruggeri, D. (2018). The institutionalization of management accounting tools in family firms: The relevance of multiple logics. *Journal of Management Control*, 28(4), 503-528.
- Stark, D. (2009). The sense of dissonance: Accounts of worth in economic life.
- Sternberg, R. J. (1985). Implicit theories of intelligence, creativity, and wisdom. *Journal of Personality and Social Psychology*, 49(3), 607–627. <https://doi.org/10.1037/0022-3514.49.3.607>
- Taylor, D., King, R., & Smith, D. (2019). Management controls, heterarchy and innovation: A case study of a start-up company. *Accounting, Auditing & Accountability Journal*, 32(6), 1636-1661. doi:<http://dx.doi.org.ez.hhs.se/10.1108/AAAJ-11-2017-3208>

- Taylor, C.W. (1988) 'Various Approaches to and Definitions of Creativity', in R.J. Sternberg (ed.) *The Nature of Creativity: Contemporary Psychological Perspectives*, pp. 99-121. Cambridge: Cambridge University Press.
- Townley, B. (1993). Foucault, power/knowledge, and its relevance for human resource management. *Academy of Management review*, 18(3), 518-545.
- UNCTAD. (2018). Trends in international trade in creative industries. Retrieved from [https://unctad.org/system/files/official-document/ditcted2018d3\\_en.pdf](https://unctad.org/system/files/official-document/ditcted2018d3_en.pdf)
- UNESCO. (2017). Re | SHAPING CULTURAL POLICIES. Retrieved from <https://en.unesco.org/creativity/global-report-2018>
- Webb, R. A., Williamson, M. G., & Zhang, Y. (. (2013). Productivity-target difficulty, target-based pay, and outside-the-box thinking. *The Accounting Review*, 88(4), 1433-1457. Retrieved from <http://www.jstor.org.ez.hhs.se/stable/23525984>

## 8. Appendices

### 8.1. Appendix I – Interview Guide

#### **Interviewee Intro**

All

- Could you please introduce yourself with your educational background and guide us to the role you hold today?
- Why have you chosen your current role?
- What do you value in your current role?
- How do you measure success in your role today?

#### **Theme 1 - Work Structure**

Managers

- In your leadership for creatives who do you collaborate with?
- How do you structure your work to reach the targets you set for creative projects?
- Do you have any methods/tools that have proven to be effective?
- What do you do to motivate your creative coworkers to do a good job?
- How would you describe the differences in your leadership for creatives versus your leadership for more business-oriented individuals?

Employees & Freelancers

- How do you structure your workday?
- How do you structure your projects? Please provide examples.
- If you are a part of a team, how do you collaborate?

#### **Theme 2 - Performance and Success**

Managers

- How do you communicate and follow-up on targets in creative projects?
- How do you measure value on creative projects?
- Have you been a part of a failed project?
- How did you reach the conclusion that it had failed?

Employees & Freelancers

- What motivates you to do a good job?
- Do you have any individual goals separate from the projects you do for your clients or company you're working for?
- Have you been a part of a failed project?
- How did you reach the conclusion that it had failed?

Freelancer Follow-Up Questions

- How do you measure the value of the projects you take on?



- Are there any types of projects/clients that you don't want to work with? Why?

### **Theme 3 - Quality Assurance**

#### Managers

- Have you experienced any tensions between your creative employees' individual objectives and the overarching organizational agenda?
- How do you ensure that your creatives prioritize the tasks that are the most valuable?

#### Employees & Freelancers

- Do you have any methods to self-assess the quality of your work?
- How do you ensure that your work is in line with the project/ what your client wants?
- How do you prioritize in your work? Why in that order?
- What do you need to do a good job?
- Who gives you the support needed?

### **Theme 4 - Feedback**

#### Managers

- What methods do you have when it comes to deliver and manage stakeholders' potentially conflicting needs and demands?
- Are there any clients or projects that you do not take in? Why?

#### All

- Who gives you feedback on your work and when do you receive it?
- If you have had any conflicts with your clients, project manager or the manager you report to, why did the conflicts arise and what techniques do you have to handle them?

### **Theme 5 - Other**

#### Employees & Freelancers

- Can you share a significant creative achievement in your career? How did your manager/ client handle it?

#### All

- Is there anything you would like to add or emphasize in relation to what we talked about today?

## 8.2. Appendix II – Overview of Interviewees

The table below provides more information regarding the 15 interviewees included in the study.

<b>Title</b>	<b>Industry</b>	<b>Interview Guide</b>	<b>Country</b>	<b>Language</b>	<b>Medium</b>
2D Animation Designer	Various	Freelancer	United Kingdom	Swedish	Video Conference
Architect A	Real Estate	Employee	Sweden	Swedish	In-Person
Architect B	Real Estate	Employee	Sweden	Swedish	Video Conference
Art Director A	Various	Freelancer	Sweden	Swedish	In-Person
Art Director B	Retail	Employee	Sweden	Swedish	Video Conference
Consulting Partner	Management Consulting	Manager	Sweden	Swedish	In-Person
Copywriter	Online Education	Employee	Sweden	Swedish	Video Conference
Copywriter and Creative Director	Various	Freelancer	Sweden	Swedish	Video Conference
Corporate Communications Manager	Gaming	Employee	Sweden	Swedish	Video Conference
In-House Agency Manager	Retail	Manager	Sweden	Swedish	Video Conference
User Experience (UX) Design Manager	Fintech	Manager	Sweden	Swedish	Video Conference
Marketing and Brand Consultant	Various	Manager & Freelancer	Sweden	English	Video Conference
Motion Graphic Designer	Various	Freelancer	Sweden	Swedish	Video Conference
Political Editor	Media	Employee	Sweden	Swedish	Video Conference
User Experience (UX) Designer	Fintech	Employee	Sweden	Swedish	Video Conference