Measuring the Unmeasurable

How Accounting Tools Construct and Fragment Customer Experience

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Abstract

Customer experience (CX) has moved from a peripheral marketing concern to a central object of organizational governance, with firms increasingly expected to measure, manage, and account for it. Yet CX poses a problem for accounting: it is only accessible to organizations through subjective representations. This thesis examines how accounting participates in constructing CX as an organizational object and how that construction is taken up across functions. Drawing on a sensemaking perspective elaborated through the concept of departmental thought worlds, the thesis adopts a qualitative single-case study of InduCo, a large industrial business-to-business firm that recently formalized CX through a dedicated organizational function. The empirical material consists of 21 semi-structured interviews across the functions business transformation, sales, quality engineering, and finance, complemented by internal documents and on-site presence. The analysis develops two main findings. First, CSAT, the company-wide customer satisfaction survey, does not simply measure a pre-existing CX but actively constitutes what CX is taken to be inside the firm, and each function's stance toward the tool becomes a way of expressing functional identities and performing its claim to legitimately know the customer. Second, the financial logic that dominates the customer accounting literature is absent from how CX is governed at InduCo. This absence reflects the tool's origin in a thought world without a financial fund of knowledge. The thesis extends Robson (1992) and Vaivio (1999) by showing how accounting inscriptions operate when the object they represent has no independent existence, and builds on Ittner & Larcker (2003) by identifying a structural mechanism through which financial anchoring fails to form.

Keywords: Customer Experience, Accounting Tools, Thought Worlds, Sensemaking, Functional Fragmentation

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List of Acronyms

Term	Acronym	Definition
Activity-Based Costing	ABC	A costing method (Cooper & Kaplan, 1991) that traces costs to activities and assigns them to cost objects, enabling more accurate cost allocation
Balanced Scorecard	BSC	A performance management framework (Kaplan & Norton, 1992) that combines financial and non-financial measures across four perspectives organized into a causal chain
Business-to-business	B2B	Commercial transactions and relationships between businesses, in contrast to business-to-consumer
Business Transformation	BT	A fictive function at InduCo including roles focused on strategy, organizational development, and certain market-oriented roles
Customer Experience	CX	The customer's cognitive, emotional, behavioral, sensorial and social responses across all touchpoints and stages of the customer journey (Lemon & Verhoef, 2016)
Customer Lifetime Value	CLV	The discounted present value of expected future cash flows from a customer relationship (Gupta et al., 2006)
Customer Profitability Analysis	CPA	An accounting technique that traces costs and revenues to individual customers to assess their profitability
Customer Satisfaction Survey	CSAT	A company-wide survey used at InduCo to measure overall customer satisfaction through a combination of standardized scores, attribute ratings, and open-ended questions
Customer Service Summary	CSS	A non-financial reporting tool introduced at the subsidiary of Unilever (Vaivio, 1999), tracking things such as delivery performance, complaints, field engineering jobs, and invoice queries
Key Performance Indicator	KPI	A quantifiable measure used to evaluate performance against specific objectives
Net Promoter Score	NPS	A single-question metric (Reichheld, 2003) measuring how likely a customer is to recommend a firm, used as an indicator of loyalty and a predictor of financial growth
Quality Engineering	QE	A fictive function at InduCo focused on product development and technical performance

1. Introduction

> It's hard to give a short answer [about what CX is], but it really covers every interaction point with the customer. There are so many touchpoints where customer experience is everything. What matters most is really the whole experience. It just has to work. **Business Transformation Employee (BT2)**

> CX in my role is about follow-up. We follow up delivery delays that unfortunately often lead to overdues, which are expensive. **Finance Employee (F1)**

These two statements come from people working in the same organization, talking about the same phenomenon. Yet, the customer experience (CX) they describe could hardly be more different. For one, CX is everywhere, a quality that permeates every touchpoint, every interaction, every moment in which the company encounters the customer. For the other, CX is specific and concrete, it is delivery delays, overdues, and costs that can be tracked in meetings. One account treats CX as an aspiration that should orient the entire organization; the other treats it as something that becomes meaningful only when it can be followed up. Holding these two accounts together is the puzzle this thesis sets out to explore.

The puzzle matters because CX has moved from a peripheral marketing concern to a central object of organizational governance. Pine & Gilmore (1998) argued that the locus of economic value had shifted from goods and services to experiences, with firms increasingly competing on the quality of customers' encounters with the brand rather than the brand's offering alone. In the decades since, that argument has developed into something close to a managerial consensus. Building on "The experience economy" described by Pine & Gilmore, CX is commonly described as everything an organization does to put customers first across their journey (McKinsey, 2022). It is also understood as the sum of all interactions a customer has with a brand across marketing, sales, and service (Oracle, n.d.). The competitive case has been made in similar terms: an analysis showed that CX leaders achieved more than double the revenue growth of CX laggards between 2016 and 2021, and framed CX not as a service concern but as a driver of profitable growth in its own right (Bough et al., 2023). Academic research has converged on a similar view, with CX described as a top-priority concern for executives and a key determinant of long-term corporate success (De Keyser et al., 2015).

This shift has translated into concrete organizational arrangements. It is increasingly common for firms to appoint dedicated CX leaders, incorporate customer-related indicators into formal performance reviews, and install company-wide measurement systems. The most influential of these systems, Reichheld's (2003) Net Promoter Score, exemplifies this development: a single, comparable number that promises to capture loyalty, predict growth, and steer organizational attention. Practitioner frameworks reflect this by treating effective CX measurement as a central

component of any experience-led transformation (Bough et al., 2023). CX, in short, is no longer something that lives only in the language of strategy or marketing; it is something organizations are expected to manage, and something accounting is expected to help govern.

Accounting research has developed a rich understanding of how customers can be made governable, largely moving between two poles. On one side sits an aspirational understanding of the customer, where customer orientation is treated as a strategic principle linking satisfaction and retention to long-term financial performance (Reichheld & Sasser, 1990; Fornell, 1992). On the other sits a measurable understanding, rendering the customer as a financially calculable object whose profitability and cost-to-serve can be systematically traced and analyzed through techniques such as Customer Profitability Analysis (CPA) and Activity-Based Costing (ABC) (Cooper & Kaplan, 1991; Kaplan & Narayanan, 2001; Lind & Strömsten, 2006). Attempts to bridge these poles through tools such as the Balanced Scorecard (BSC) suggest that aspiration and measurement can be combined within a single framework in design (Kaplan & Norton, 1992; Ittner & Larcker, 1998). Taken together, these streams represent a substantial body of knowledge about frameworks through which the customer can be observed, calculated, and governed.

CX, however, sits outside the traditional customer accounting literature. Unlike many earlier objects researched, CX has no existence outside of how it is perceived and reported. Yet, as CX becomes something organizations are expected to manage, accounting tools become the primary means through which it can be made visible and governable. Earlier research has revealed that when accounting tools travel across an organization, they do not carry a fixed meaning, but are interpreted differently across functional contexts (Robson, 1992; Vaivio, 1999; Ittner et al., 2003). However, how an accounting tool participates in constructing an ambiguous object such as CX, and how that construction travels across functions, remains underexplored in the customer accounting literature.

As the opening quotes already suggest, the move from aspiration to management is far from straightforward. CX is not a straightforward object. As Lemon & Verhoef (2016) argue, CX is an inherently dynamic, multidimensional construct that encompasses the customer's cognitive, emotional, behavioral, sensorial, and social responses across all touchpoints and stages of the customer journey. Industry accounts capture this ambiguity in their own way: McKinsey notes that CX is difficult to measure, since it involves qualities that are inherently intangible and difficult to capture (McKinsey, 2022).

This is what makes the gap between BT2 and F1 analytically interesting. The two accounts are not simply different opinions about the same underlying object; they reflect a deeper tension that is built into the very idea of governing CX. The aspirational pole treats CX as a guiding principle that should orient the organization, while the measurable pole treats it as something that must be made visible and actionable.

Prior research suggests that when accounting tools become the means through which phenomena are made visible and governable, they do not simply reflect an underlying reality, they participate in constructing it (Robson, 1992; Vaivio, 1999). Combining this suggestion with an underexplored, ambiguous phenomenon such as CX, this study asks:

> **How does accounting participate in constructing CX as an organizational object and how is this construction taken up across functions?**

To answer this question, we conduct a single-case study at InduCo, a large industrial business-to-business (B2B) firm that has recently formalized CX through a dedicated CX function. The case allows us to trace how CX is constructed as an organizational object and how it is interpreted and enacted across the sales, business transformation, quality engineering, and finance functions. The analysis draws on a sensemaking perspective (Weick, 1995), elaborated through Dougherty's (1992) concept of departmental thought worlds, to examine how organizational functions construct CX through their distinct funds of knowledge, and how accounting tools participate in that process.

Our study contributes to the customer accounting literature in two ways. First, it extends Robson's (1992) account of accounting inscriptions and Vaivio's (1999) analysis of "The quantified customer" into territory where the underlying object is itself ambiguous, showing that accounting tools do not merely reflect a pre-existing phenomenon, but actively participate in constructing what CX is taken to be. Drawing on a sensemaking perspective (Weick, 1995), it shows that the very way each function relates to the accounting tool becomes a way of performing its identity and claim to legitimately know the customer. Second, it builds on Ittner & Larcker's (2003) finding that non-financial measures are adopted without being validated against financial outcomes. We identify a condition, rooted in the tool's origin, that explains why the financial link has not been made. At the heart of this lies the tension between the aspirational and the measurable customer, a tension that becomes the terrain on which functions contest what the customer means and who has the legitimate authority to know it.

2. Literature Review

2.1 The Customer in Accounting Research

Governing the customer requires making it visible. Before an organization can manage customer relationships, improve them, or hold functions accountable for them, it must first translate something complex and context-dependent into a form that can be observed, compared, and acted upon. This translation is never neutral (Robson, 1992), and it is never without cost. Each reduction makes the customer governable, but also partial (Vaivio, 1999).

The literature reviewed in this section traces this tension across four related streams, moving from aspirational understandings of the customer, through attempts to render it measurable, to efforts to bridge the two, and finally to what happens when those bridges break down. Across all four streams, the same tension resurfaces: the more precisely the customer is rendered measurable, the more the aspirational qualities that motivated measurement tend to disappear.

2.1.1 The Aspirational Customer

The idea that organizations should orient themselves around the customer is one of the most enduring principles in management and marketing research. At its core, this aspiration rests on the claim that closeness to the customer drives long-term competitive advantage. Reichheld & Sasser (1990) and Anderson et al. (1994) show that customer retention is directly linked to profitability, as loyal customers are more likely to repurchase and remain with a supplier over time, generating more stable cash flows and lower acquisition costs. Fornell (1992) extends this, demonstrating that customer satisfaction functions as a leading indicator of firm performance. This remains evident in practice, where customer satisfaction metrics continue to play an important role in managerial decision-making (Simon-Kucher, 2025). From this perspective, the customer is a strategic asset to be cultivated, something worth organizing an entire firm around.

This conviction finds its clearest expression in the strategy literature, where the customer is framed as a guiding principle for how firms should position themselves and create value. Porter (1985) emphasizes the importance of understanding buyer needs and delivering superior value, framing the customer primarily in terms of willingness to pay. Treacy & Wiersema (1993) develop this, identifying customer intimacy as one of three value disciplines through which a firm can gain a competitive advantage, alongside operational excellence and product leadership. In their account, customer intimacy is a total organizational commitment: a customer-intimate firm reorganizes its structure, culture, and decision rights around the cultivation of long-term relationships. Slater & Narver (2000) push this further, describing customer orientation as a business culture that emphasizes continuous learning about customers' expressed needs, as well as the coordination of organizational activities to create superior customer value.

What these contributions share is an understanding of the customer that is fundamentally aspirational. The customer, in this literature, is not a calculable object but an ideal to strive toward, something that should shape strategy, culture, and organizational priorities. Customer closeness cannot be reduced to a formula. It is produced through ongoing relationships, cultural commitment, and organizational learning, qualities that are real and consequential but that resist the formalization that accounting requires. How accounting research has nonetheless attempted to make the customer calculable, and at what cost, is what the sections that follow explore.

2.1.2 The Measurable Customer

A second stream of research on the customer moves firmly to the other end of the spectrum, approaching the customer as a fully measurable and financially calculable object. Rather than asking how close an organization should be to its customer, this literature asks a more concrete question: which customers are actually worth serving, and at what cost?

Central to this stream is Customer Profitability Analysis (CPA), which reoriented attention from product profitability to the profitability of individual customers. Bellis-Jones (1989) was among the early contributors, arguing that firms need to understand the costs associated with serving different customer groups rather than relying solely on product-based measures. This shift was supported by the introduction of Activity-Based Costing (ABC). Cooper & Kaplan (1991) show how ABC enables firms to trace costs to activities and subsequently assign them to cost objects, generating more accurate cost information. Although their primary focus is not on customers, this logic provides the foundation for later applications of ABC in CPA. Smith & Dikolli (1995) illustrate how the underlying activities and their respective costs can be systematically allocated to specific customers, and Kaplan & Narayanan (2001) extend this further, showing how firms can classify customers according to their cost-to-serve, revealing that even high-revenue customers may be unprofitable once the full range of serving costs are considered. What these contributions share is a common ambition: to make the customer financially legible by tracing the costs and revenues that customer relationships generate. The logic has since been extended forward in time. Stahl et al. (2003) connect customer-level metrics to shareholder value, and Gupta et al. (2006) formalize CLV as the discounted present value of expected future cash flows from a relationship, allowing the customer to be governed not only retrospectively but as a long-term economic asset. What unites these techniques is a shared assumption about the customer as an object of measurement. CPA presupposes that a customer's costs and revenues exist independently of how they are measured. Serving activities leave traces, transactions generate cash flows, and these can in principle be observed and verified outside the accounting system itself. CLV extends this logic forward in time, but rests on the same premise that the customer relationship has a financial substance that calculation captures rather than constructs. This assumption is also the source of the stream's structural limits. Because CPA records realized rather than expected profitability, it remains backward-looking and silent on customers whose value lies in future development (Holm et al., 2012).

Lind & Strömsten (2006) respond to the developed tools by pluralizing the measurable stream: rather than treating one technique as universally appropriate, they argue that different types of customer relationships call for fundamentally different forms of customer accounting, including longer-horizon analyses for relationships whose value cannot be captured annually.

Alongside this financially oriented research, the measurable customer has also been pursued through non-financial metrics that aim to quantify customer perception itself. The most influential of these is Reichheld's (2003) NPS, which proposes that a single survey question, how likely a customer is to recommend the firm, can capture loyalty and predict financial growth. The strength of Reichheld's claim is worth noting: NPS is positioned not just as a useful indicator of customer attitude, but as a leading indicator of revenue, meaning the entire justification for measuring customer perception rests on its link to financial outcomes. NPS makes a different kind of measurability claim from CPA or CLV. Where CPA and CLV rest on cost and revenue flows that exist independently of the accounting system, NPS renders the customer's subjective evaluation into a quantitative object. However, empirical work has questioned whether the score predicts growth as forcefully as Reichheld claims (Keiningham et al., 2007), but its uptake in practice has been substantial, and it exemplifies how customer measurement has extended from the customer's financial value to the customer's experience itself, pushing the measurable stream into territory where the underlying object is increasingly difficult to verify.

The aspirational customer and the measurable customer thus represent two poles, but they generally share an underlying assumption that the customer is something the organization can observe, even when disagreeing on how best to do so. How accounting research has found ways to hold these two poles together within a single framework is what the next section turns to.

2.1.3 Bridging Aspirational and Measurable

The most well-known attempt to hold aspirational goals and measurable outcomes together within a single framework is the BSC. Kaplan & Norton (1992; 2001) developed the BSC in response to the limitations of purely financial measurement, the recognition that financial metrics alone cannot capture the full range of what organizations aspire to. By explicitly incorporating a customer perspective alongside the financial perspective, internal processes, and learning objectives, the BSC attempts to make the aspirational governable without reducing it entirely to financial terms. Crucially though, these measurable indicators are not held as ends in themselves. The four perspectives are organized into a causal chain: learning and internal processes produce customer outcomes, which ultimately drive financial performance. The non-financial perspectives are together valuable as drivers of the financial outcomes that the framework treats as the ultimate destination (Kaplan & Norton, 1992). Ittner & Larcker (1998) provide empirical support that this bridging logic holds in practice. In their analysis of business customers of a telecommunications firm, a ten-point increase in the customer satisfaction index was associated with, on average, a 2% increase in retention and a 3% higher revenue change. What matters is

that aspirational customer concerns, once rendered measurable through satisfaction scores, can be linked to the financial outcomes the framework treats as its ultimate destination.

Yet, the BSC also reveals the difficulty of the bridging project. Rendering aspirational concerns measurable requires significant simplification. Satisfaction scores and similar indicators aggregate complex and context-dependent perceptions into a single comparable figure, making certain dimensions of the customer relationship visible while others remain excluded. The bridge itself is imperfect: the relationship between satisfaction and performance is frequently nonlinear, with diminishing returns at high satisfaction levels and "thresholds" that customers must cross before retention or revenue shifts meaningfully (Ittner & Larcker, 1998). These irregularities suggest that even when the aspirational is rendered measurable, the resulting indicators capture the underlying relationship imperfectly. Something is lost when the richer, more relational qualities of the customer relationship are compressed into figures that can be tracked and compared, the customer becomes governable, but not all aspects of the customer are included.

A further difficulty is documented by Ittner & Larcker (2003). Drawing on field research in more than 60 manufacturing and service firms and survey data from 297 senior executives, they show that most organizations adopt non-financial measurement frameworks like the BSC as checklists. The companies, according to their study, fail to do four things: establish links between non-financial measures and financial outcomes, validate the links, use the right measures, and measure correctly. Fewer than 30% of surveyed companies had developed explicit causal models connecting non-financial drivers to financial performance, and only 21% had empirically tested whether the assumed relationships held. Without this analytical work, Ittner & Larcker argue, non-financial measures fail to deliver the complementary role they were designed to play, becoming, in their phrase, "a shabby substitute for financial performance" rather than a complement to it. One reason, they argue, is the managerial belief that links are self-evident.

A more mechanical form of bridging is found in the product innovation literature, where accounting tools are used to translate aspirational customer value into measurable cost constraints during product development. Håkansson & Snehota (1995) view firms as embedded in a web of ongoing relationships where actors, activities, and resources co-evolve, and La Rocca & Snehota (2014) illustrate how failure to integrate the customer's use perspective can result in product failure. Within this context, accounting mechanisms such as target costing play a central role in keeping customer concerns embedded in product development from the outset. Kato (1993) shows how target costing derives allowable costs from expected sales prices and target profit levels, embedding this cost reduction logic into the earliest stages of product planning and development, before the majority of the costs become fixed. Cooper & Slagmulder (2004) extend this logic across firm boundaries, showing how target costing links customer demands to product design and further to suppliers, whose own design work must deliver the cost and functionality levels the customer has implicitly set. Carlsson-Wall & Kraus (2015) show that even before formal development begins, accounting can play a role in rendering aspirational customer

concerns measurable. In their case, a non-financial tool substituted for financial quantifications that were not yet possible due to the early stage, forcing all product development activities to be continuously justified against commercial potential and customer needs.

Taken together, both the BSC and target costing represent attempts to hold the aspirational and the measurable together. They acknowledge that organizations cannot govern what they cannot measure, but they also recognize that some aspects of the customer cannot always be directly quantified. In this sense, they are bridging tools, designed to preserve the aspiration while making it actionable. But as the next section shows, even the most carefully designed bridging tool cannot guarantee that its meaning travels intact across the organization.

2.1.4 When the Bridge Breaks Down

Even when organizations successfully translate aspirational goals into measurable indicators, a further problem emerges: the tool may be understood and enacted in fundamentally different ways depending on where it lands. Ittner et al. (2003) demonstrate this concretely, showing that even when standardized performance measures are introduced, their application varies considerably across the organization. Users exercise discretion in how they weigh and interpret different measures, often emphasizing some while downplaying or ignoring others.

A more theoretical account of how accounting tools shape what becomes governable is offered by Robson (1992), who argues that accounting tools do not provide neutral representations of organizational reality, but inscriptions through which actors govern contexts they cannot directly observe. The problem inscriptions aim to solve is the problem of distance. When the actor is distant from the context, representations become the only way to know what is happening and to act on it. Accounting, in this view, is not primarily about reflecting reality back to those who already know it, but about making distant settings visible and actionable. For an inscription to enable this kind of action at a distance, it has to have three qualities according to Robson. It must be mobile, so that it can travel from the setting it represents to other actors. It must be stable, so that it keeps its form and meaning as it moves between contexts. It must also be combinable, so that it can be aggregated, compared, and recombined with other inscriptions. Numerical inscriptions are particularly good at all three, which is one reason accounting has consistently preferred numbers over qualitative descriptions as the way to represent organizational reality.

However, to make an inscription mobile, it has to leave behind the context in which the original phenomenon occurred. The same features that make inscriptions powerful as tools for distant control are therefore also what determine what cannot be included in them. Robson is clear that this is not a passive process. By shaping what becomes visible to actors at a distance, inscriptions also shape what those actors can ask about and act on. Inscriptions are therefore not neutral channels between organizational reality and those who govern it; they actively participate in deciding what reality is taken to be in the first place.

The implications of this extend beyond visibility alone. If inscriptions shape what becomes organizationally visible, they also shape how organizational actors relate to and organize around that visibility. Håkansson & Lind (2004) show that in the context of an inter-organizational network, accounting tools play an active role in shaping and forming organizational units rather than simply reflecting a pre-existing structure. More specifically, accounting measures help constitute the units themselves, defining what each unit is accountable for. Goretzki et al. (2022) develop a related argument, studying an employee satisfaction measurement system introduced in a large camping chain undergoing a post-merger integration. Drawing on a sensemaking perspective, they show that the same system was interpreted and enacted differently by management and by employees from the two merging firms, producing what they term "frame incongruence": divergent assumptions about the motive and use of the measure that ultimately led to tensions rather than alignment.

A particularly concrete illustration of these dynamics in a customer accounting context is provided by Vaivio (1999), who traces the introduction of a Customer Service Summary (CSS) at a UK subsidiary of Unilever. The CSS was a monthly management report that complemented financial measurements with a set of non-financial measures, including delivery performance, customer complaints, and invoice queries. Introduced by Commercial Management to replace what the firm called 'ad hocracy' with systematic measurement, the CSS was designed to transform the customer into a calculable space: a domain rendered visible, comparable, and manageable through numbers. Crucially, the same accounting tool was received in fundamentally different ways depending on functional position. For Commercial Management, the measures represented objective and rational knowledge. For Sales Managers, the identical measures were experienced as decontextualized abstractions that obscured the relational and tacit knowledge they relied upon in daily customer interactions. This tension between quantified representation and experiential knowledge produced active organizational resistance, ultimately forcing a restructuring of the measurement system itself.

Vaivio's study thus illustrates the deeper problem that bridging tools face. The aspiration and the measurable may be held together at the organizational level, but as the tool travels across functions, each function pulls it toward its own understanding of the customer. Rather than resolving the tension between aspirational and measurable, a shared tool may simply relocate it, from the design of the measurement system to the politics of its reception across the organization.

A related dimension concerns how actors' relationships to accounting tools are linked to their sense of professional identity. Alvesson & Willmott (2002) argue that organizational members continuously engage in identity work, the ongoing process of forming and defending their sense of who they are, and that resistance to an organizationally imposed practice can function as an act of identity affirmation rather than mere disagreement. Crucially, they show that this process is not one-sided: practices and tools do not simply threaten identity but can also confirm it. The

implication is that a function's stance toward a shared accounting tool is a claim about the kind of knowledge the function considers legitimate and the functional identity it claims.

Goretzki & Pfister (2023) illustrate this, showing how productivity measures threatened accountants' aspired "business partner" identity by reducing their varied, strategically oriented work to standardized units of output. Notably, the accountants pushed back against the very measurement tools that normally defined their profession, defending a self-understanding the measures could not capture. A function's stance toward a shared measure is therefore not only a judgment about whether it works, but also a claim about how that function sees its own role and the kind of knowledge it considers legitimate. Central to Goretzki & Pfister's analysis is the concept of the "unwanted self": the version of oneself that an unreflective acceptance of a measure's authority would produce. When actors recognize that accepting a measure's logic would cast them in terms incompatible with their aspired identity, they resist; not because the measure is inaccurate, but because of how it would frame them. Importantly, Goretzki & Pfister also show that this dynamic is twofold: just as resistance can be an act of identity protection, embrace can too. Actors who find that a measure confirms their professional self-understanding may pull it close precisely because it enacts the identity they aspire to have, presenting adoption not as a pragmatic choice but simply as how things should be done.

Taken together, these studies suggest that as accounting representations move through the organization, they are reinterpreted in light of local conditions and individual perspectives, which may significantly alter their meaning and use. Importantly, this reinterpretation is bound up with functional identity, as different organizational groups may come to define themselves partly through their relationship to particular tools and measures. This perspective is relevant in the context of CX. While accounting tools such as performance measures aim to standardize CX and render it comparable, their meaning is not fixed. Accordingly, CX may not emerge as a unified organizational construct, but rather as multiple interpretations shaped through accounting practices, with different functions not only understanding CX differently, but potentially demonstrating their different stances through identity work.

2.1.5 Research Gap

Taken together, the four streams reviewed above show that accounting research has developed a rich understanding of how customers can be made governable. The aspirational literature treats the customer as a strategic principle to organize around; the measurable stream renders the customer as a financially calculable object; the bridging literature designs tools to hold these poles together within a single framework; and the literature on the consequences of bridging shows that their meanings shift as they travel across functional contexts.

A common feature of most of the past literature is that the object of control is observable on its own. Profitability leaves cash flow traces; cost-to-serve leaves activity traces; product

requirements can be examined against actual product performance. Even the dimensions Vaivio (1999) studies (delivery performance, complaint handling, etc.) can be checked against operational records. Functions may disagree about what a measure shows, but they are disagreeing about something both can examine through other means. This shared reference point matters because it means that disagreements can in principle be resolved. Both parties can, if needed, go back to the underlying phenomenon to check.

CX, as conceptualized by Lemon & Verhoef (2016), departs from this assumption. It is constituted by customers' cognitive, emotional, behavioral, sensorial, and social responses across the purchase journey, phenomena that are real but inaccessible to the organization except through subjective representations. Surveys, relational knowledge, and complaint data each open a different window into CX, but none of them constitute CX itself. When functions disagree about what a measure shows about CX, the disagreement cannot be settled by examining CX directly, because CX is not directly examineable.

This characteristic has two consequences. First, accounting tools do not just simplify a pre-existing object, they participate in determining how CX is defined inside the firm. Second, the absence of an independent underlying reference point means that functional disputes about what CX requires cannot be resolved by appealing to the phenomenon itself. Each function's account of the customer must therefore be defended on other grounds, most obviously through the kinds of knowledge it already produces.

This is where the literature on differential reception of accounting tools reaches its limit. Vaivio (1999) and others show that shared measures can produce divergent meanings, but their cases involve objects that can ultimately be checked against operational records. They do not address what happens when no such check is possible, or how, in its absence, a function's stance to a shared tool becomes tied to how that function views the customer.

Despite the prominence of CX as a managerial concern, accounting research has engaged with it largely indirectly, through adjacent constructs such as customer satisfaction or customer profitability, without examining how CX itself is shaped through accounting practices. We therefore know relatively little about how accounting participates in constructing the meaning of CX, or how that construction lands across functional contexts whose ways of knowing the customer differ in kind. In line with Locke & Golden-Biddle (1997), this can be understood as an incompleteness in the existing literature: the tools developed to study the customer assume a stability that CX does not provide.

Addressing this limitation requires examining not only how customers are made governable, but also how accounting practices actively participate in constructing what CX is taken to be inside the firm. Accordingly, this study asks: *How does accounting participate in constructing CX as an organizational object and how is this construction taken up across functions?* In doing so, it

responds to Vaivio's (1999) call for further research into how calculable spaces operate across organizational contexts, pushing this line of thinking into territory where the stabilization assumed by Vaivio does not hold.

2.2 Sensemaking Theory

To analyze how accounting tools shape the meaning of CX, this study adopts a sensemaking perspective. As established, CX cannot be assumed to exist as a stable or predefined control object, unlike profitability or product specifications, it has no independent underlying object against which competing representations can be reconciled. The analytical question is therefore not whether accounting captures CX accurately, but how accounting practices participate in constructing what CX comes to mean in practice. Sensemaking provides a framework for examining precisely this kind of construction: situations characterized by ambiguity, where meaning cannot be taken for granted but must be actively produced (Weick, 1995).

Sensemaking, in Weick's (1995) account, is the ongoing process through which people construct plausible accounts of the situations they encounter and act on those accounts. Weick et al. (2005) further describe sensemaking as the effort of answering the question "what's the story here?", a question that arises whenever the flow of organizational life presents something puzzling, ambiguous, or in need of accounting for. The point of sensemaking is not to produce an accurate description of an external reality, but to recognize that meaning is always actively constructed, and that different actors, drawing on different experiences, identities, and histories, will construct it differently. This is why sensemaking is particularly suited to studying CX: not because CX is inherently confusing, but because it is the kind of object around which different organizational actors will inevitably arrive at different, and potentially incompatible, constructions, each locally coherent, none of which is independently verifiable.

Five properties of sensemaking are particularly relevant for this study. First, sensemaking is retrospective: interpretations of a phenomenon are always shaped by the history of how it has previously been understood and acted upon (Weick, 1995). For this study, this means that how each function understands CX today is shaped by the history of how it has engaged with the customer in the past, a history that differs considerably across functions. Second, sensemaking is grounded in identity: how a situation is interpreted depends on who the interpreter takes themselves to be, so different actors approach the same phenomenon through the lens of their professional role and sense of purpose (Weick, 1995). This property is particularly consequential when the object being interpreted is ambiguous, because in the absence of an independent underlying referent, the interpreter's identity becomes one of the primary resources through which meaning is produced. Third, sensemaking is enactive: by acting on their interpretations, people partly produce the environment they then have to make sense of (Weick, 1995). Functional constructions of CX are active contributions to it, and each function's way of knowing CX partly determines what CX becomes inside the organization. Fourth, sensemaking

is social: meaning it is not produced by individuals in isolation but emerges through interaction, shared language, and shared practices (Weick, 1995; Maitlis & Christianson, 2014). Fifth, sensemaking is focused on and by extracted cues: simple, familiar structures that serve as "seeds from which people develop a larger sense of what may be occurring" (Weick, 1995). What is extracted as a cue, and how it is subsequently interpreted, is shaped by the frames actors bring, which means the same cues can be developed into different stories by different actors, a property that is particularly consequential when the underlying object is ambiguous and an accounting tool provides only a limited set of cues.

These properties imply that sensemaking is not uniform across an organization. Weick (1995) distinguishes between the intersubjective level, at which shared frames develop within communities through ongoing interaction, and the collective level, at which different intersubjective frames meet within the broader organization. The collective level is not simply the sum of community-level interpretations but emerges from how those interpretations encounter, coexist with, or come into tension with one another. The intersubjective level of sensemaking finds a productive elaboration in Dougherty's (1992) study of product innovation in large firms. Although Dougherty does not write in the sensemaking tradition explicitly, her concept of departmental thought worlds provides the kind of structural account of intersubjective divergence that a sensemaking analysis of functional differences requires. In her account, each department combines a particular fund of knowledge with a distinct system of meaning, producing what she calls an "intrinsic harmony" within the thought world and a corresponding obscurity across the thought worlds. The concerns of one department may not appear simply different to another one but, in important respects, irrelevant, because each department constitutes the phenomenon in different terms to begin with. Thought worlds are further reinforced by organizational routines that prescribe narrow roles and limit cross-functional interaction, deepening rather than bridging the differences. For the present study, thought worlds provide the structural explanation for why functional interpretations of CX do not simply vary but are mutually insulated: each function encounters CX through a fund of knowledge that has been accumulated through its own specific practices, and that fund shapes not only what CX looks like but what questions about CX are recognized as meaningful at all. The mapping of thought worlds onto the research question is direct. The aspirational pole of the customer accounting literature and the measurable pole correspond to the kinds of funds of knowledge that different organizational functions are institutionally equipped to produce.

Sensemaking is also bound up with who actors take themselves to be. Weick (1995) treats identity as one of the core properties of sensemaking, and a body of subsequent work in the identity tradition has elaborated this argument in directions that matter for this study. Alvesson & Willmott (2002) argue that identity is not a stable attribute but a continuously negotiated achievement, and that organizational practices act on this negotiation: a tool, a measure, or a procedure does not encounter neutral identities but participates in shaping which professional

identities are produced as legitimate. The relevance of this for accounting research is illustrated by Goretzki & Pfister (2023), whose study of accountants resisting productivity measures shows that the measures were not rejected because they were inaccurate but because they enacted a version of accounting that the accountants did not want to be defined by. A department's stance toward a shared measure is therefore a claim about the kind of knowledge the department takes itself to legitimately produce, and about the kind of professional self it asserts.

A relevant strand of accounting research has examined the sensemaking that surrounds accounting representations themselves. Tillmann & Goddard (2008) develop a grounded theory of strategic management accounting in a German multinational firm, in which sensemaking emerges as the core phenomenon underpinning the use of management accounting in strategic situations. Mikes (2009) develops a related concept in her study of risk management in major banks, identifying two calculative cultures that can coexist within and across organizations: calculative idealism, where quantitative representations are treated as faithful depictions of the underlying object and used to manage by the numbers, and calculative pragmatism, where the same representations are treated as trend indicators and partial signals to be triangulated against judgment and experience. Although Mikes does not frame her analysis in sensemaking terms, the dynamic she describes is recognizably one of interpretive divergence anchored in different relations to numbers.

Taken together, these contributions suggest that sensemaking around an ambiguous, identity-based organizational object is unlikely to converge on a shared collective interpretation. Maitlis (2005), in a study of sensemaking in symphony orchestras, identifies fragmented sensemaking as a condition in which stakeholders actively produce accounts of an organizational object while leaders do not attempt to organize or integrate these contributions, resulting in a proliferation of locally coherent but mutually incompatible interpretations. The present study draws on this concept while recognizing that the conditions identified here differ in one important respect: where the object itself is ambiguous, fragmentation may emerge through dynamics that Maitlis's original framework did not examine.

The framework set out here, in combination with the aspirational/measurable poles established in the literature review, assembles the framework needed to examine how CX comes to mean what it does inside an organization. Sensemaking provides the basic orientation: meaning around an object is not given but produced, and it is produced unevenly across communities with different funds of knowledge, different professional identities, and different histories of involvement with the customer. The aspirational and measurable poles within this framework map onto the thought worlds that different departments bring to CX, making them the terrain on which departments contest what the customer means and who has the legitimate authority to know it. The empirical analysis traces how CX is constructed and contested across the departments at InduCo, and how a shared tool becomes the very object around which this contestation is built.

3. Method

3.1 Research Design and Context

This study asks how accounting participates in constructing CX as an organizational object inside a single firm, and how that construction is taken up across functions. This is a question about meaning, interpretation, and the situated practices through which the same phenomenon comes to mean different things to different people in the same organization. It is therefore a question that can only be answered through close engagement with one specific setting, where it can be observed and understood in detail.

For this reason, we adopt a qualitative single-case study, drawing on Dyer & Wilkins' (1991) account of what good case study research can offer. They argue that the value of the case study lies in the careful articulation of the social dynamics of a single context, and that comparative breadth is often gained at the cost of the contextual richness on which strong theoretical insights depend. We adopt a qualitative single-case study because the phenomenon we examine is not a variable that can be observed at the surface or compared across firms, it is a process of meaning-making whose dynamics become visible only when one is close enough to a setting to notice how the same concept is approached differently in different rooms. A multi-case design would have allowed us to compare how firms construct CX, but it would not have allowed us to see how, within one firm, employees within sales, business transformation, quality engineering, and finance each construct CX based on their different funds of knowledge.

This orientation also aligns with our theoretical framework. A sensemaking perspective (Weick, 1995) treats organizational reality as enacted through situated interpretation rather than discovered as a stable object, with meaning emerging through how actors notice cues, connect them to frames, and build stories about what is happening. This view has direct methodological implications. If meaning is produced through interpretations, capturing it requires close engagement with how organizational members talk about and act on the phenomena. The prolonged and detailed engagement that a single case makes possible is therefore not just a practical choice but a methodological one, it is what allows the variation in how different functions construct CX to come into view.

The empirical setting of this study is InduCo, a large industrial B2B firm operating in an international context. To preserve anonymity, the company is referred to throughout the thesis as InduCo, and details that would identify the firm or its industry are deliberately omitted. InduCo operates as a specialized provider rather than a commodity supplier, which matters for the question we ask. Because the firm's business model depends on close, sustained customer relationships, CX is central to how the firm operates and competes, and customer closeness has been a defining feature of how it competes since its founding. While customer orientation has

been part of the explicit strategic vocabulary in various forms since the early 2010s, it has recently been formalized through a dedicated organizational function. The fact that customer orientation is a familiar concern at InduCo means that we are observing the formalization of an established commitment rather than the introduction of a new one. This makes the tensions between aspirational and measurable framings of CX particularly visible.

The study follows an abductive research approach, characterized by an iterative process between empirical observations and theoretical concepts (Dubois & Gadde, 2002). Abductive reasoning allows for continuous movement between data and theory, enabling the refinement of both empirical understanding and theoretical framing (Lukka & Modell, 2010). This approach is well suited to interpretive research, where the object of study is not assumed to exist independently of how it is talked about and acted upon, but is understood as something organizational members actively construct (Weick, 1995). Sensemaking, as the theoretical lens of this study, is itself grounded in this assumption, and the methodological logic followed throughout the research process is consistent with it. To support coherence across the research design throughout this iterative process, we draw on the AMJ Management Research Canvas (Dorobantu et al., 2024) as a reflexive tool for mapping the puzzle, research question, theoretical framework, and empirical methodology, ensuring that these elements remained internally consistent as the study evolved.

The choice of research design and context has limitations. Because InduCo's CX function is new, some of the practices and interpretations we observe remain in development, and our analysis captures a particular moment rather than a stable steady state. Further, the kinds of customer relationships InduCo maintains, long-term and technically integrated, are not representative of all organizational contexts in which CX is governed. As a single-case study grounded in a sensemaking perspective, the dynamics we identify may operate differently in other settings. The findings are thus not statistically generalizable, and they are not intended to be. Their value lies in what Lincoln & Guba's (1985) terms transferability, with readers in adjacent settings judging applicability from the contextual detail provided.

3.2 Data Collection

The primary empirical material in this study consists of qualitative interviews with members from different parts of the organization. The study deliberately sought to include a diverse group of participants representing different functions. This was considered important, as the purpose of the study is to understand how CX is interpreted across the organization and how these interpretations may vary between different organizational contexts.

The selection of interviewees followed a purposive sampling, where participants were chosen based on their potential to provide relevant insights into the research question (Bell et al., 2019; Silverman, 2020). Emphasis was placed on identifying individuals from different parts of the

organization in order to capture variation in perspectives. To further expand the sample and ensure that relevant roles were included, elements of snowball sampling were also applied, whereby initial interviewees suggested additional participants (Biernacki & Waldorf, 1981).

The interviews were conducted in a semi-structured format, guided by an interview guide while allowing flexibility to explore emerging themes and follow up on participants' responses (Bell et al., 2019). This approach is suitable for exploratory studies aiming to capture how individuals interpret and make sense of complex organizational phenomena (Silverman, 2020). In total, 21 interviews were conducted. The interviews lasted between 45 and 70 minutes, with an average duration of 58 minutes. Interviews were conducted both online and in person, depending on practical considerations. Prior to each interview, participants were informed about the purpose of the study and assured confidentiality. Consent was obtained for participation and recording, in line with established ethical principles for qualitative research (Bell et al., 2019). Details about the interviews can be found in Appendix A.

In addition to interviews, the study draws on supplementary data sources to provide contextual understanding and support the analysis. These include internal and/or publicly available documents such as annual reports and internal presentations. These sources served both as a background and as a way to inform interview questions, enabling more concrete and context-specific discussions. As such documents tend to present a curated organizational view, they were used as complementary sources rather than as primary evidence (Bell et al., 2019).

Beyond formal interviews, the study benefited from a physical presence at InduCo's office over the course of the whole semester. While the office we worked from was a temporary location used by InduCo for less than a year, this on-site presence still provided access to the informal organizational life surrounding CX, including casual conversations, meeting dynamics, and the everyday language. Rather than constituting a formal observational method, this presence functioned as a form of contextual immersion that deepened our understanding of how CX is talked about, prioritized, and contested in practice. It allowed us to observe not only what interviewees said in formal settings, but how they spoke about CX in less structured interactions. This physical presence strengthened the interpretive sensitivity of the analysis and informed how interview questions were iteratively developed and refined.

The data collection also has limitations. While 21 interviews provided a varied empirical base, time constraints limited the number of follow-up interviews we were able to conduct, and additional rounds with several interviewees would likely have allowed us to probe certain interpretive threads more deeply. Access to certain roles was also more limited than to others, meaning some functional perspectives are represented more thinly in the material than others. The temporary nature of InduCo's office during our fieldwork also limited our access to displayed materials and physical artefacts that often inform interpretive studies of organizational practice. This shaped the analysis toward interview material as the primary empirical base.

The functions used throughout the analysis (business transformation, quality engineering, sales, and finance) were developed by the authors based on interviewees' roles and responsibilities, and do not necessarily correspond to formal organizational units at InduCo. Business transformation includes roles working with strategy, organizational development, and certain market-oriented roles. Quality engineering covers roles concerned with product performance, technical specifications, and engineering expertise. Sales comprises roles in direct customer contact and account management. Finance includes roles in controlling and financial reporting. Grouping interviewees in this way allows the analysis to focus on functionally distinct ways of knowing the customer rather than on InduCo's specific organizational structure. The business transformation function will be referred to as BT throughout the thesis, and the quality engineering function will be referred to as QE.

3.3 Data Analysis

All interviews were transcribed and systematically reviewed to identify recurring themes and patterns related to how CX was understood and managed within the organization. The analysis began with an initial coding phase grounded closely in the data, an approach that allows the researcher to remain sensitive to participants' perspectives before introducing theoretical interpretations (Linneberg & Korsgaard, 2019). At this early stage, the analysis was oriented around a relatively broad understanding of CX as a cross-functional concern, and the coding focused on capturing the variation in how different functions described and worked with the customer. However, in line with the abductive research design, both the domain theory and the method theory underwent meaningful revision as the analysis unfolded, and the central themes of the study took shape gradually through repeated movement between the two. The abductive design resulted in a few major shifts in the analytical direction.

One significant shift occurred when CSAT emerged from the empirical material as a central object. In the initial interviews, CSAT had appeared as one tool among several. As we worked through the transcripts, however, it became apparent that CSAT kept surfacing across interviews, brought up unprompted by interviewees from every function. What stood out was the contrast between the tool's simplicity, a relatively small set of survey questions, shown in detail in section 4.1.2, and the intensity of reactions it provoked: some interviewees defended it as essential, others dismissed it as inadequate. These differences seemed to express something deeper about how each function understood the customer. This recognition prompted us to reorganize the analysis around CSAT as a focal point, and to revisit earlier transcripts through this lens.

This empirical observation also drove a substantial revision in the domain theory we drew on. Our initial reading of the customer accounting literature had been broad, treating it as a background to a study about how CX is managed. As the role of CSAT in the analysis sharpened, the literature on the aspirational and measurable customer became directly relevant, offering a

way to make sense of the functional differences we were observing. We returned to the literature with new questions, identified the tension between aspirational and measurable framings as a productive analytical frame, and integrated it into the analysis. What had begun as a study of CX management gradually became a study of how accounting tools participate in constructing CX.

The method theory evolved differently. Dougherty's (1992) concept of departmental thought worlds had been part of our framework from the outset, alongside use of Weick's (1995) sensemaking, and we initially complemented these with Drazin's work on interteam interdependence and professional identity. As the analysis progressed, sensemaking moved from a brief reference to a more central role in articulating why functional interpretations of CX were fragmented, while Drazin receded as it proved less central to the patterns we were identifying. A more substantive addition came later in the analysis, when repeated observations that interviewees seemed to defend their relationship to CSAT as much as evaluate it prompted us to introduce the literature on identity work (Alvesson & Willmott, 2002; Goretzki & Pfister, 2023).

A further shift came when we noticed an absence: none of the interviewees, including those within finance, discussed CX in financial terms. We were uncertain whether it reflected a gap in our data or something analytically meaningful about the case. To investigate this, we returned to several interviewees with complementary questions specifically aimed at the financial perspective. This kind of iterative adjustment ensured that the empirical material became progressively richer and more targeted rather than simply accumulating more of the same.

The themes presented in the empirical analysis were thus not identified in a single pass but developed through movement between data and theory, with each shift in one prompting review of others. Patterns observed in the interviews were brought into dialogue with theoretical concepts, which in turn prompted a re-reading of the empirical material from new angles.

3.4 Quality of Research

Following Weick's (1995) view that organizational reality is enacted through interpretation rather than discovered as a fixed object, this study does not aim at a single correct account of CX but at a credible interpretation of how it is understood within InduCo. The quality of the research is accordingly assessed through markers appropriate to sensemaking research: the depth and heterogeneity of the empirical material, the contextual grounding of the analysis, the layering of data sources, and the responsiveness of the analytical process to what the material revealed.

The empirical material itself was generated with this orientation in mind. Semi-structured interviews allowed participants to elaborate, qualify, and reformulate their accounts. This produced what Geertz (1973) terms thick description: material that conveys not only what is said but the webs of meaning surrounding it. This is important for the sensemaking aspect. Sensemaking is by definition a process in which multiple, partial, and sometimes incompatible

interpretations coexist (Weick, 1995), and divergence is therefore a fundamental part of the phenomenon. Convergence on a unified story would in fact have raised concerns that participants were reproducing an organizationally rehearsed framing, so the presence of nuanced and at times contradictory accounts strengthens rather than undermines credibility.

Contextual grounding was supported by the physical presence at InduCo, which provided access to informal organizational life surrounding CX beyond the formal interview setting, and which informed how interview questions were developed and refined. The analysis also draws on layered data sources: interviews, internal documents, and publicly available documents, complemented by on-site presence at InduCo.

The analytical process itself is a marker of quality. Following Dubois & Gadde's (2002) notion of systematic combining, framework and empirical material evolved together throughout the study, and where observations did not fit the initial framing, the framing was revised.

4. Empirical Analysis

In early 2025, a dedicated CX function was formally established at InduCo, with a CX manager appointed to lead its development. The formalization was framed as a step toward bringing coherence to how the organization understood and worked with CX, motivated by long-term financial outcomes. What this section shows, however, is that CX at InduCo is not a single, shared concept but a fragmented one. Different functions construct CX in fundamentally different ways, and CSAT, the company-wide tool introduced to measure CX, sits inside this fragmentation rather than resolving it. The empirical analysis traces how CX became formalized at InduCo, how it is interpreted across functions today, and how CSAT operates within this landscape as both a measurement device and a site of identity work.

4.1 The Formalization of CX at InduCo

This section traces how CX evolved from a strategic idea into a formalized concern, and describes the company-wide tool, CSAT, that has come to anchor how CX is measured.

4.1.1 From Strategic Concept to Organizational Function

To understand how CX is interpreted across functions today, it is necessary to trace how ideas related to the customer evolved within InduCo over time. From a sensemaking perspective, meanings are not static but emerge and stabilize over time through ongoing interpretation and enactment (Weick, 1995). The timeline presented here therefore serves not only as a contextual backdrop, but as an analytical device for tracing how CX gradually became constructed as a meaningful and governable object within the organization, and for understanding why no single construction ever has taken hold. The historical account draws on annual reports, internal documents, and accounts from employees who have been at InduCo through this development.

In the period of 2011-2013, CX was framed primarily as a broad strategic reference point in InduCo. While references to having “the customer’s business in focus” appeared in the annual reports as early as 2011, CX was not systematically measured or operationalized. By 2013 it had been established as one of six strategic objectives, yet remained framed as a guiding idea rather than an operational construct, with no concrete metrics and no formal measurements in place.

A more pronounced shift occurred in 2015, when CX began to be expressed in quantified terms for the first time, and InduCo introduced NPS, however, it was only used internally, and quite modestly. NPS was reported in the annual report from 2019, and by then customer survey results were presented numerically and benchmarked externally. Through this, CX was no longer treated solely as a strategic concept but became embedded in operational activities. Yet, while

measurement practices were introduced, responsibility for managing CX remained distributed across functions with no formal existing organizational structure in place.

It was not until 2025 that CX became explicitly formalized through the introduction of a dedicated CX function, marking a shift from dispersed CX initiatives to a centralized organizational concern. The case for a new function was articulated in business terms: a more deliberate and structured focus on CX was expected to strengthen InduCo's offering beyond the physical product, and thus improve the financial returns over the long run. Crucially, however, this function did not emerge neutrally from across the organization. Its development and current position in the organization are strongly linked to BT, which holds overarching responsibility for CX and how it is measured. This suggests that the initial framing of CX as an organizational construct is rooted in a particular functional logic (the aspirational) rather than emerging equally across the organization.

This origin has consequences for how CX becomes constructed as it travels across functions. Rather than arriving as a blank concept to be filled with meaning, CX enters the organization already carrying a particular framing: the aspirational view on CX. The question of the analysis is how this framing is interpreted across the organization.

4.1.2 The Tool CSAT

InduCo has introduced CSAT as a formal, company-wide tool for measuring CX. As the only structured system used across the organization, CSAT constitutes the primary way in which CX is translated into quantifiable and comparable indicators. From an accounting perspective, this makes CSAT particularly relevant, given that it provides the only shared quantifiable basis on which CX can be evaluated.

CSAT is InduCo's Customer Satisfaction Survey, which is used to measure overall customer satisfaction through a customer satisfaction score. The survey consists of a combination of quantitative and qualitative questions designed to capture different dimensions of CX. Similar to some of the tools discussed in the literature, CSAT represents a non-financial approach to measuring CX. While it is largely a tool for measuring CX through numbers and scores, it focuses on subjective and abstract evaluations, and on concretizing something intangible, partially aligned with the aspirational perspective. The quantitative component includes standardized metrics such as NPS, as well as rating-scale questions where respondents evaluate statements on a scale from 1 to 10 or provide binary yes/no responses. These questions aim to assess customers' perception of key attributes, such as innovation and trustworthiness. Example statements include "InduCo is an innovative company" and "InduCo is a trustworthy company". Additionally, the survey incorporates open-ended questions that allow respondents to elaborate on their experiences in their own words.

The introduction of CSAT to measure CX was driven by BT, who promoted it as a way to render CX measurable and comparable across the organization. BT has remained its primary proponent, presenting CSAT as a necessary mechanism for managing CX systematically. Figure 1 illustrates how CSAT responses are aggregated and presented. It shows some of the quantitative components of the dashboard but excludes the free-text responses and other detailed breakdowns that also form part of the output. The figure should therefore be read as a partial view of how CSAT results are summarized, not as the full set of information the tool produces.

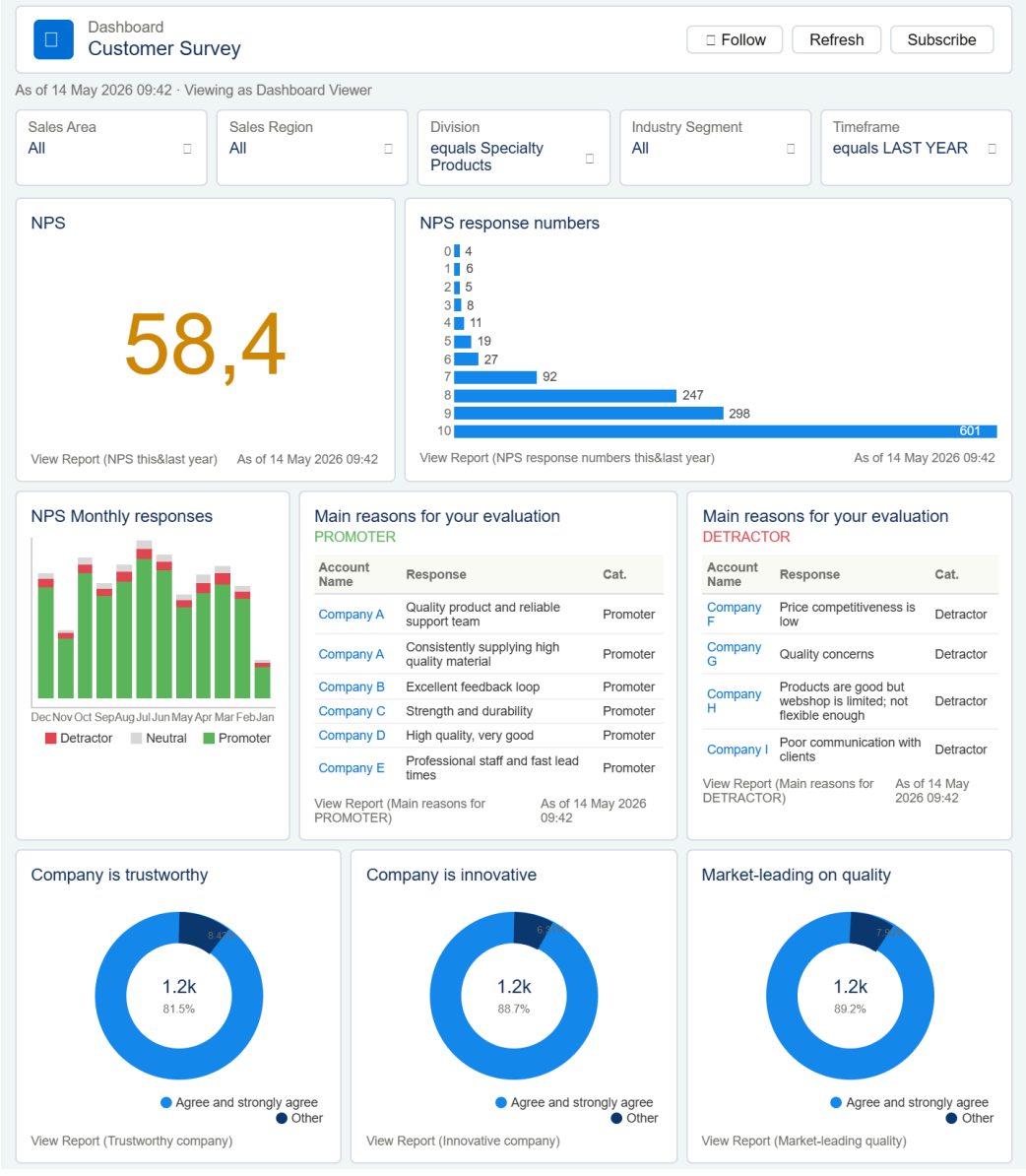

Figure 1: CSAT Dashboard

4.2 Different Thought Worlds: Functional Interpretations of CX

This section examines how CX is interpreted across different parts of the organization today. Although CX is widely seen as important, it does not have a single, shared meaning. Instead, the findings indicate that CX is interpreted differently across functions, with each interpretation reflecting the priorities and everyday work of that function. These differences are not incidental, but rather reflect how each function has developed distinct ways of knowing the customer, shaped by its specific practices and responsibilities over many years. These functional understandings of the customer predate the introduction of CSAT and the formal CX function. As the literature review showed, accounting research has long moved between two poles in how the customer is constructed, the aspirational and the measurable, with attempts to bridge these poles. The functional interpretations that emerge here map directly onto this tension.

In the BT function, CX takes on a clearly aspirational form. It is described in broad and loosely defined terms, framed as a guiding principle that should orient the entire organization rather than as a specific practice tied to concrete actions. In interviews, BT representatives connect CX to long-term positioning, brand perception, differentiation, and the "full-picture" of the customer journey. This understanding closely mirrors what the literature describes as the aspirational customer.

> For me, it [CX] is a very subjective topic. It's the overall experience of how you interact with us. Partly the product and the service, but also everything around it that has to work. It can also be tied to things like price. But really, it's the whole experience of interacting with us as a company. **(BT1)**

> It's hard to give a short answer, but it [CX] really covers every interaction point with the customer. There are so many touchpoints where customer experience is everything. What matters most is really the whole experience. It just has to work. I want [the product], I get [the product]. No hiccups along the way. **(BT2)**

> Customer experience for me is really all the interactions the customer has with us through their journey, from when they may have seen something or met a salesperson, whether through some form of media or at some kind of trade event, to actually receiving the material, and everything around after-service. But I would also say that from the customer's perspective, it is very much an emotional reaction to what they have experienced in interacting with us through that journey. **(BT3)**

Consistent with the aspirational framing in the literature, CX is not discussed in financial terms within BT. When asked, interviewees indicate that they do not put CX in relation to such considerations, and that they are not combining CX measures with financial measures.

> We do not combine those types of measures. Reasonably, satisfied customers should be more profitable, but that type of measurement is something that would happen more within sales, not in our part of the organization. **(BT3)**

The sales function also constructs CX in aspirational terms, though of a fundamentally different kind. Where BT's aspiration is broad and organizational, sales' aspiration is personal and relational, continuously produced through different interactions with specific customers. CX here is not a guiding principle to steer toward but something that is lived and maintained in every individual exchange. It is about how the company interacts with customers on a daily basis, including responsiveness, service, and maintaining relationships.

> The most important thing for us is to understand the customer. [...] To understand this we need to be in continuous contact with the customer, it's like a relationship. **(Sa5)**

> CX is about keeping customers satisfied so they are willing to pay a premium. This depends on clear and early communication, so customers don't have to put in extra efforts and thus have additional costs. It also means delivering quality, reliability, and transparency. **(Sa1)**

Despite this implicit link to financial outcomes (willing to pay a premium), interviewees in sales do not rely on formal financial measures when working with CX. Several respondents explicitly state that they do not use customer profitability metrics or similar financial tools, instead relying on direct interaction and personal knowledge of their customers.

> We [sales] know our own customers very well and we understand their experiences, while other functions in InduCo only see the customers through the internal systems we have. They know the customers through reports and measures. That is not how I know my customers. **(Sa2)**

The customer, in this thought world, is not an abstraction but a specific person embedded in a specific ongoing exchange. The fund of knowledge that sustains this construction is built from accumulated experience of individual customers, and according to this logic, closeness to the customer is what makes knowledge of CX legitimate.

Within QE, CX falls outside the aspirational/measurable spectrum entirely, operating instead in a distinct technical domain where CX is constructed only as a property of the product rather than of the customer's full experience. Customers are encountered primarily through complaints, feedback or reported issues, and QE's type of CX becomes visible mainly when something goes wrong. The goal within QE is that the product should function as intended, not as an aspirational or measurable metric, but as a basic operational requirement.

> For us, CX means that the product does what it is supposed to do. It should perform the way the customer expected when they ordered it, and it should last. If that's right, the customer is happy. **(QE3)**

This often reactive and technically grounded construction of CX is shaped by and constructed in the thought world of the QE function, where the primary evaluative criterion is whether the product functions as intended. Unlike BT, CX is not left broad and undefined; unlike sales, it is not captured through relationships. Instead, CX is anchored in the product itself. Furthermore, interviewees in QE do not refer to the financial aspects of the customer relationship when talking about CX, suggesting that such considerations are seen as outside their immediate role.

In contrast, within the finance function, CX is constructed in ways that align closely with the measurable pole. Rather than a guiding principle, CX here becomes meaningful primarily through indicators, scores, and performance data that make it possible to follow up, compare, and report. The customer is not an aspiration to organize around but an object to be tracked.

> CX in my role is about follow-up. We follow up delivery delays that unfortunately often lead to overdues, which are expensive. During our weekly meetings we talk about all overdues and how much they cost us [...] Being able to follow up how customers perceive the quality of the product and how it is to buy from us is key! **(F1)**

Notably, even when the cost consequences of poor CX are made explicit, they are framed as operational inefficiencies rather than as questions of customer profitability. The financial logic that features prominently in the customer accounting literature is absent from how the finance function constructs CX at InduCo. The measurable pole, in other words, is occupied here not by financial measurement but by survey scores and operational indicators.

> We have quite good control of the financials, but we don't connect it to CX in any way today, no. CX sits on one side, the financials sit on the other, and nobody is really asking how they relate. **(F3)**

A pattern that cuts across all four functional interpretations is this absence of financial logic in how CX is understood and discussed. Neither BT, sales, QE, nor finance make reference to customer profitability, cost-to-serve, or the long-term financial value of customer relationships when describing CX. This is perhaps most striking in the case of the finance function, where a financial orientation might be expected.

Taken together, these findings show that the aspirational/measurable tension from the literature is not resolved within InduCo but distributed across functions. Sales and BT occupy the aspirational side of the spectrum, constructing CX either through relational closeness or a strategic framing. Finance is situated on the opposite side of the spectrum, the measurable,

constructing CX through quantified follow-up. QE, however, sits outside the spectrum entirely. Because CX is constructed there as a property of the product rather than of the customer relationship, the aspirational/measurable tension that structures the other functions' thought worlds simply does not apply. These are not merely different perspectives on the same object, but reflect fundamentally different ways of constructing what CX is. These differences become particularly consequential when analyzed from the perspective of the organization-wide accounting tool for measuring CX, CSAT.

Table 1: Different Functional CX Interpretations

	BT	Sales	QE	Finance
Position on aspirational/ measurable spectrum	Aspirational	Aspirational – relational	Outside spectra; focuses only on the product	Measurable
Interpretation of CX	Strategic guiding principle related to positioning and differentiation	Relational and interaction-based, emerging in customer contact	Customer expectations translated into technical performance criteria	Measurable and comparable performance construct
Primary focus	Long-term direction, positioning, and perception	Customer relationships, responsiveness, service quality	Product quality, reliability, meeting requirements	Measurement, evaluation, and follow-up
Role of CX	Normative concept guiding priorities	Ongoing outcome of interactions	Outcome of product performance	Quantified object for monitoring and control

4.3 CSAT Creating Functional Fragmentation

The previous sections have shown that the aspirational/measurable tension is not resolved within InduCo, but distributed across functions. CSAT exists in this landscape as a formal, company-wide tool, and in doing so it does not simply measure CX. It actively constructs a particular version of it, one that aligns with some functional positions while clashing with others, reinforcing divergence rather than alignment.

4.3.1 CSAT Constructing "the Measurable Customer Experience"

By reducing CX to a score, CSAT benefits a particular type of knowledge; quantified, aggregated, and detached from context, and through that institutionalizes the measurable pole.

The richness of individual customer interactions, the nuances of specific relationships, and the situational nature of CX are compressed into a standardized metric. What is gained in comparability and standardization is therefore accompanied by a loss of contextual detail. In this sense, CSAT constructs what can be described as "the measurable customer experience"; a version of CX that has the aim to span across functional boundaries, be compared across contexts, and be acted upon at a distance. This construction is not neutral. By making the measurable version of CX organizationally dominant, CSAT implicitly marginalizes the aspirational constructions that resist reduction to a score.

Within the finance function, CSAT aligns closely with an existing orientation toward aggregation and performance tracking. CSAT results are regularly reviewed in meetings, incorporated into reports, and used to assess performance development. CX becomes closely tied to quantifiable outcomes, with improvements interpreted primarily through changes in survey scores. In the finance function, CSAT does not only measure CX, it defines what counts as CX in practice.

> I get information about CX during internal performance reviews, where we go through CSAT results. The NPS score is especially useful to evaluate CX. **(F3)**

> I'm a really big fan of big data. I think NPS is super important, and I would like to do a larger study following up on it. **(F1)**

Within BT, the relationship to CSAT is more complex. Although BT sits on the aspirational pole, it nonetheless embraces CSAT as a necessary tool for making that aspiration governable across the organization. This creates a notable tension: a function whose understanding of CX resists reduction is nonetheless reliant on a tool that reduces it. The abstraction of CX into a score is accepted as a necessary condition for organizational coordination, even as it sits uneasily alongside the broader aspirational framing.

> It's not 100% the truth, but it can give an indication. It gives us a signal that, OK, now something isn't working in the process. This simplification is necessary. **(BT2)**

> I think the text responses in CSAT are really interesting. Even if a customer is very positive from an NPS perspective but still complains about something in the free text, that feels really important. I use that a lot to pick up on issues that wouldn't otherwise be captured. **(BT1)**

In contrast, within the sales function, CSAT is met with active resistance, and this resistance is best understood as a defense of their version of the aspirational pole. This resistance takes two forms. First, sales questions whether CSAT can meaningfully represent CX at all, since the score is seen as too unreliable. Second, CSAT appears only weakly integrated into sales' everyday work, suggesting that the tool has limited practical authority within this functional context.

> I have access to the net promoter score - but honestly this KPI is not very reliable. You only have a few people answering the survey. Only the people having a bad experience. I have never relied on a net promoter score, you can't capture CX in a number. **(Sa3)**

> No. No, I don't look at any type of satisfaction survey. I am not even sure we have sent one lately. At least I don't have access to that. **(Sa2)**

That a sales representative is unsure whether the survey has been sent, and does not have access to its results, is itself revealing. It suggests that CSAT circulates within a particular organizational space that sales remains partly disconnected from. Sales representatives describe CSAT as too generic to capture the nuances of CX, relying instead on what might be called "the aspirational customer experience", a construction grounded in direct interaction, personal relationships and relational knowledge that no survey can replicate. However, their version of "the aspirational customer experience" is limited to the relational and experiential aspects, leaving other aspects excluded. For sales, the aspirational CX, lived and maintained through individual exchanges, is not only a different way of knowing CX, it is a superior one. CSAT's measurable version is seen as a poor substitute for the relational knowledge that sales considers its core competence.

> Honestly, one unhappy customer can tank the score for a whole region, maybe they are just annoyed about the pricing. So I almost always go to the source. Talking to customers, that is the job. **(Sa5)**

> Generally, most feedback in my experience is very verbal, because people want to tell you. This feedback would never show up in a survey, it's all coming from personal interactions. **(Sa1)**

In the QE function, the relationship to CSAT is shaped by a different kind of mismatch. Because QE constructs CX as a property of the product rather than of the customer's full experience, the mismatch with CSAT is of a qualitatively different kind than that experienced by sales. Where sales resists CSAT from within the aspirational/measurable spectrum, rejecting the measurable in favor of the relational, QE does not engage with that tension at all. CSAT and QE operate on entirely different ontologies of what CX is, which means QE's indifference is not a weaker form of resistance but a different phenomenon entirely: the tool simply does not speak to the domain QE works in.

> Today, CSAT is not built to understand the satisfaction regarding the physical product. Only one question covers that. This makes CSAT irrelevant for us. **(QE2)**

The design of CSAT therefore actively shapes which aspects of CX become visible and which ones are excluded. For QE, the very dimension they consider central to CX is reduced to a single question, effectively rendering technical performance invisible within CSAT's representation of CX.

> The measurement of CX is poor. There's some kind of report with questions [CSAT]. Quality is only briefly included there, but we always score very high on it. It's hard to set any improvement points based on that. **(QE4)**

Taken together, CSAT does not function as a unifying control tool. Although it is positioned as a company-wide measure, and therefore carries an expectation that CX can be followed up in the same way across InduCo, it privileges a measurable version of CX that fits some functional interpretations better than others. For BT, CSAT offers a necessary simplification: it turns a broad and aspirational understanding of CX into something that can be monitored and discussed organizationally, a notable tension that will be further analyzed in section 4.3.2. For the finance function, CSAT aligns with an existing orientation toward follow-up, reporting, and performance tracking. For sales and QE, the fit is weaker. Sales continues to rely on direct customer relationships, rejecting CSAT's credibility and usefulness, while QE finds that CSAT does not capture what they see as the core of CX. What emerges is therefore not a shared understanding but a contested one: CSAT creates a common formal representation, while different functions continue to attach different meanings and uses to it.

Table 2: Different Functional Relations to CSAT

	BT	Sales	QE	Finance
Perception of CSAT	Strategic indicator of overall customer perception	Secondary or less relevant compared to direct interaction	Limited relevance for capturing technical performance	Key metric for measuring and evaluating CX
Purpose of use	Monitor trends and support strategic discussions	Rarely used in daily work; awareness varies	One question regarding the product; limited use	Systematic tracking, comparison, and reporting
Level of trust	High	Low	Low	High
Role in practice	Supports strategic monitoring and support of operational projects	No role; overshadowed by their own knowledge	No role; not useful for their perception of CX	Central tool for performance management and control
Relation to CSAT	Used; the function that introduced the tool for CX	Contested	Deprioritized	Institutionalized as a core control tool

4.3.2 CSAT as a Site of Functional Identity

The differences across functions go beyond whether CSAT is perceived as useful or accurate. They also reveal how the aspirational/measurable tension becomes tied to functional identity. Because CSAT privileges a measurable version of CX, each function's response to the tool becomes a statement about what kind of customer knowledge a function values and how it understands its contribution to CX. Accepting CSAT can therefore affirm an identity built around making CX visible, comparable or governable, while resisting or deprioritizing CSAT can affirm an identity built around forms of customer knowledge that are relational, experiential, technical or otherwise difficult to reduce to a score. In this sense, CSAT becomes more than a measurement tool. It becomes an object through which each function's position on the aspirational/measurable spectrum is performed and maintained.

Within BT, CSAT is embraced as a legitimate and necessary tool for steering CX at an organizational level. This embrace carries a notable paradox: BT sits at the aspirational pole, constructing CX as a broad guiding principle that resists reduction, yet it is also the function that introduced the measurable tool through which CX is formally governed. By establishing CSAT as the primary way of measuring CX, BT defined the terms on which CX would be made organizationally visible, embedding a measurable logic into a function whose own understanding of CX is aspirational. Adoption of CSAT therefore does double work: it produces a tool the organization can use, and it inscribes BT's authority to define what CX looks like, even as that definition sits uneasily with its own broader aspirational framing. This makes BT's identity categorically different from both sales and finance. Where those functions each occupy a fixed point on the aspirational/measurable spectrum, resisting or embracing CSAT from a stable position, BT operates between the poles, holding both simultaneously. The reduction CSAT requires is not experienced as a threat to BT's identity, as it is for sales, not as simply self-evident good practice, as it is for finance. It is accepted as the price of organizational reach.

> CSAT is a good indicator that can show if we are developing in the right direction and working with the right things with regards to CX. **(BT4)**

Within the finance function there is no such paradox. The embrace of CSAT is a straightforward defense of the measurable tool. The identity performed here is one of systematic rigor and accountability. Interviewees describe how CSAT results are regularly reviewed, tracked over time, and used as the basis for performance conversations, presenting this as simply how CX should be managed.

> So we have the NPS score that we have been reporting once per quarter at least, which gives a structured way to follow-up CX. That's the hard KPI in that sense, coming directly from the customer. **(F1)**

The phrase “hard KPI” is telling, it positions CSAT not as one input among many, but as a particularly credible form of knowledge: one that derives its authority precisely from being quantified, structured, and reportable. The ability to work with aggregated, comparable data is not questioned but treated as self-evidently valuable, presenting the measurable pole as simply how CX should be managed. In this way, the finance function identifies itself as a function that treats CX as something the organization can actually act on. They want to ensure that CX is properly measured, monitored, and made accountable.

In contrast, the sales function actively distances itself from CSAT, and this distancing goes beyond practical criticism of the tool’s design, it is a defense of their version of the aspirational pole and their identity of being the function of truly knowing the customers. Interviewees frame their skepticism in terms of closeness and experience, positioning their relational and interaction-based knowledge of customers as fundamentally superior to anything a survey could capture.

> I would personally assign higher value to that information [direct customer knowledge]. There are things we can never capture in any system - it just doesn’t get captured that way. **(Sa4)**

In rejecting CSAT, sales asserts that the aspirational, relational version of CX is the only legitimate way of truly knowing the customer, and in that basis establishes its own form of authority. The result is ironic: the more CSAT is institutionalized as the way to measure CX, the sharper this contrast becomes, and the more the tool ends up reinforcing sales’ identity as the function that knows the customers in ways no measurement can replicate.

A parallel dynamic is visible in the QE function, though expressed through indifference rather than active rejection. This indifference reflects their position outside the spectrum: because QE constructs CX as a property of the product rather than of the customer relationship, CSAT belongs to a domain QE does not work in. There is no shared ground on which CSAT could either confirm or threaten the function’s identity, and so it produces neither defense nor adoption, only indifference.

> I guess you know about this [CSAT] and it has one quality question and I said, what can I even build on this? I only work on quality, and what can I build on that one question? It’s zero. **(QE2)**

Indifference here is itself a position. By treating CSAT as analytically empty rather than wrong, the QE function does not engage with it as a competing form of knowledge, leaving the authority of technical and operational indicators and their functional identity effectively unchallenged. Where sales reject CSAT loudly, the QE function simply moves past it. Both stances achieve the

same outcome: the function's existing way of knowing the customer remains untouched by CSAT.

Taken together, the four functions do not simply hold different views of CSAT, they relate to it in fundamentally different ways depending on their functional identities and their claims about who legitimately knows the customers. BT takes pride in introducing the tool as a way to measure CX, paradoxically anchoring an aspirational function in a measurable tool while inscribing its authority to define what CX looks like in the first place. Finance takes pride in using it, presenting the measurable pole as simply how CX should be governed. In contrast, sales takes pride in rejecting it, framing this resistance as a reflection of their closeness to the customer and their reliance on relational, experience-based knowledge that cannot easily be reduced to a score. The QE function takes pride in neglecting it, emphasizing instead technical performance, reliability, and operational indicators as more meaningful and actionable ways of understanding CX in their context. In this way, CSAT becomes more than a representation of CX; it turns into an object through which functions express their identity and how they see their role within the organization. By taking pride in introducing, using, rejecting, or neglecting the tool, different functions reinforce their own ways of knowing CX, further solidifying the boundaries between their respective positions on or outside the aspirational/measurable spectrum.

Crucially, this means CSAT does not fail to align the organization because it is poorly designed or imperfectly implemented. It fails to align the organization because each functional stance toward it, adoption, application, rejection, neglect, has become a way of expressing functional identity and defending a particular claim to knowing the customer. The tool's presence does not pull these claims toward a shared center; it gives them something concrete to organize around. What emerges is not only fragmentation in how CX is measured, but fragmentation in how functions position themselves within the organization's broader CX efforts.

5. Discussion

This study sets out to examine how an accounting tool participates in constructing CX as an organizational object and how that construction is taken up across functions. The empirical analysis at InduCo reveals two findings. First, CSAT does not simply measure a pre-existing CX; it actively constitutes what CX is taken to be inside the firm, and each function's stance toward CSAT has become a stable identity position, meaning that a shared tool maintains fragmentation rather than producing alignment. Second, the financial logic that dominates the customer accounting literature is entirely absent from how CX is governed at InduCo, a gap that is not incidental but produced by how the CX function was established. Together, these findings extend and complicate existing knowledge about how accounting constructs organizational objects, particularly when the object being governed is ambiguous and inaccessible except through its representations.

5.1 CSAT Constructs CX and Maintains Functional Identities

Our case builds on Robson (1992) and Vaivio (1999), and suggests a pattern that neither fully anticipates. Both develop foundational accounts of how accounting inscriptions render organizational objects governable and how those inscriptions are received across functional contexts, but their cases examine settings in which the inscribed object exists independently of its inscription, meaning competing accounts can ultimately be referred back to the underlying phenomenon when disputes arise. CX does not have this property. By examining what happens when accounting tools inscribe an object that has no existence outside its representation, we extend their arguments in two related directions. First, CSAT actively participates in constructing what CX is taken to be inside the firm. Second, each function's stance toward CSAT has become a way of expressing functional identity and performing its claim to legitimately know the customer.

The first point is directly linked to the characteristics of CX. Robson's (1992) framework treats inscriptions as tools that strip context and render distant phenomena visible, and he allows that in doing so they actively participate in deciding what reality is taken to be. But his framework still presupposes that there is a phenomenon to translate in the first place, something that exists outside the inscription itself. When that condition holds, the inscription's role is partial, it shapes what becomes visible, but the independent phenomenon still disciplines what can be said about it. Our case takes this further: when no independent phenomenon exists, that discipline disappears entirely. The inscription does not make the object visible, it becomes the primary means through which the object it represents is taken to be inside the firm. At InduCo, CSAT does not capture a pre-existing CX but establishes the version of CX that circulates and gets reported.

The second point adds a further dimension. What we observe at InduCo resembles what Maitlis (2005) described as fragmented sensemaking: a condition in which actors produce locally coherent but mutually incompatible accounts of an organizational object, with no integration emerging across them. However, the fragmentation observed at InduCo differs from Maitlis's account, since it is produced through a shared accounting tool rather than through the absence of collective sensegiving. At InduCo, CSAT does not merely fail to integrate existing interpretations of CX; it actively produces the cues through which different functions construct and defend their own versions of what CX is. The mechanism through which this fragmentation is produced and sustained has not been theorized in the customer accounting literature, and is what our case develops.

Weick's sensemaking (1995) helps articulate the pattern identified within InduCo. Because there is no independent object behind CSAT, each function fills the gap by reading CSAT's cues through its own frame. Robson's (1992) account of inscriptions as tools for actions therefore needs a further extension: when the object an inscription represents has no independent existence, the inscription does not just constitute what the object is taken to be, it sustains multiple competing variations of it simultaneously. CSAT provides cues, but these cues are sparse enough that they do not converge on a single story. Instead, each function reads them through its own frame and develops a locally coherent account of what CX means. The tool is concrete enough to generate organizational engagement: meetings are held around CSAT scores, performance is reviewed against them, and attention is directed by them. Yet, it does not manage to settle the object it claims to represent. The implication for the customer accounting literature is direct: an inscription introduced to make an ambiguous phenomenon manageable can become the terrain on which competing versions of that phenomenon are built.

If this were where the analysis ended, fragmentation could in principle be read as a purely interpretive consequence of the tool's design, a problem of ambiguity that better measurement might one day address. The InduCo case suggests that this reading is incomplete, and pushes Vaivio's argument further. What sustains fragmentation is not only that each function reads CSAT through a different frame, but that each function's stance toward CSAT has become a way of asserting what kind of customer knowledge it considers legitimate, and therefore what kind of professional self it claims to be. In Alvesson & Willmott's (2002) terms, embracing or rejecting the tool is an act of identity work. The relevance for our extension of Vaivio (1999) is direct. When the underlying object is ambiguous and cannot discipline competing accounts, the question of whose version of CX is correct cannot be settled. Identity, in other words, becomes the resource on which competing claims about CX are grounded, and CSAT provides the terrain on which those claims are performed.

The stories that functions construct around CSAT fall into three categorically distinct modes, and these modes show our two extensions of Vaivio (1999) and Robson (1992) operating together: each mode represents a different way of reading CSAT's cues, and each represents a different

way of using the tool to defend a particular claim to knowing the customer. Dougherty (1992) helps us analyze this. Each function approaches CSAT through its own thought world and functional identity, which means the cues CSAT provides are read through prior frames. The resulting modes are not different opinions about the same object, but different stories built from the same cues within distinct departmental thought worlds, each with its own way of knowing the customer and its own interest in defending that knowledge.

The first mode, occupying a fixed position on the aspirational/measurable spectrum, most closely resembles Vaivio's (1999) account of opposed functional responses to a customer-related measure. At InduCo, finance and sales reproduce this opposition from opposite ends: finance embraces CSAT because it confirms a measurable logic of customer knowledge, while sales resists it because it threatens the relational one. The resistance is not only a technical critique of measurement quality. Following Goretzki & Pfister (2023), it can be understood as identity work: accepting CSAT's logic would produce an "unwanted self" for sales, where its direct customer knowledge appears less authoritative than a survey score. These two responses, embrace and rejection, are the kind of divergent reception Vaivio (1999) describes at Unilever. What our case adds is that at InduCo, these positions do not resolve. Because CX cannot be checked against an independent underlying object, both positions remain locally coherent and neither can disprove the other.

The second mode, sitting between the poles, is more theoretically consequential because it is less visible in Vaivio's (1999) case. BT exemplifies this pattern in InduCo. Unlike finance or sales, BT does not simply receive CSAT from a fixed position on the aspirational/measurable spectrum. It introduced CSAT as the tool to measure CX, and in doing so, inscribed its own framing of CX into the organization's formal control systems. We argue that this is not a paradox born of confusion but a deliberate organizational move: the reduction is accepted as the price of reach. CSAT travels where BT's aspirational framing cannot. Dougherty (1992) helps explain why this does not destabilize and disrupt BT's thought world: because the decision to introduce CSAT is itself produced within BT's fund of knowledge, it is experienced as coherent rather than contradictory. Håkansson & Lind's (2004) observation that accounting tools constitute the units they appear to measure is further sharpened here: when the accounted-for object is ambiguous, the function that introduces the tool defines the formal version of the object that occupies the organization's official representation. By introducing CSAT, BT therefore asserts its authority over what CX looks like at the organizational level, even as its own internal understanding of CX resists the reduction the tool requires. This mode illustrates Robson's (1992) argument about inscriptions as instruments of action at a distance: BT extends its aspirational framing through a measurable inscription that travels where the framing itself cannot. Furthermore, it contrasts Vaivio's (1999) account of differential reception: by inheriting an aspirational framing but simultaneously introducing a measurable tool, BT sits between the poles rather than having a fixed position on a pole.

The third mode is categorically different from both of the above, and it is here that the present study extends most clearly beyond what prior research has examined: operating outside the aspirational/measurable spectrum entirely. QE exemplifies this pattern. QE's indifference to CSAT is not a quieter version of sales' resistance, nor a failure to engage with a tool that might otherwise be useful. Rather, CSAT does not speak to the object QE recognizes as CX. The cues CSAT provides are therefore not interpreted as an incomplete representation of CX, but as largely irrelevant to the version of CX that QE works with. Indifference is itself a position: by treating CSAT as analytically empty rather than wrong, QE does not engage with it as a competing form of knowledge, leaving the authority of technical and operational indicators effectively unchallenged. Dougherty (1992) captures this in her observation that thought worlds with different funds of knowledge cannot easily share ideas, and may view one another's central issues as "esoteric, if not meaningless". QE's indifference to CSAT is of this kind. This mode falls outside the range of differential reception Vaivio's (1999) case examines.

These three modes are what our extensions of Robson (1992) and Vaivio (1999) look like in practice. Each mode produces an intersubjective version of CX through different mechanisms, distinct positions on the aspirational/measurable spectrum for sales and finance, institutionalization for BT, ontological mismatch for QE, and in each, the function's relationship to CSAT functions as a claim about who legitimately knows the customer, and a way of expressing functional identity. Each version continues to exist beneath the formal version that CSAT constructs at the collective level. Weick's (1995) distinction between the collective and intersubjective levels of sensemaking makes the architecture of this argument explicit. CSAT operates at the collective level as the inscription that travels, gets reported, and constitutes "the measurable customer experience" organizationally. But at the intersubjective level on which thought worlds operate, each function continues to enact its own version of CX, and the three modes show how that enactment takes different forms. The two levels do not align, and our argument is that they cannot align as long as CSAT is the only inscription anchoring the collective level, and as long as each function's stance toward it remains bound up with its claim to legitimately know the customer.

The central contribution of our study is to push Robson (1992) and Vaivio (1999) in a direction their cases did not require them to go. Robson shows that inscriptions shape what becomes visible; we argue that when the object has no existence outside its representations, inscriptions become the primary means through which the object is taken to be, and sustain multiple competing versions of it simultaneously. Because the cues they provide work as seeds rather than as specifications, each function develops them in line with its own frame. Vaivio shows that shared measures produce divergent reception, and that this reception can in principle be addressed through measurement redesign; we argue that when no shared underlying phenomenon exists, divergent reception is not a consequence to be addressed but the output of how the tool operates, and that the route to resolution Vaivio's case documents is structurally unavailable. Our

case also extends the range of positions Vaivio's case examined. Where his case material featured functions at opposed poles, our case shows that functions can also sit between the poles and operate outside the distinction entirely in terms that neither pole captures. These substantive extensions also point to a less developed area in the customer accounting literature: how actors make sense of customer-related accounting tools once they travel across functional contexts. A sensemaking perspective helps make this visible. It draws attention to how meaning is constructed from sparse cues and how stances toward measurement become tied to identity. Neither Robson nor Vaivio writes from within the sensemaking tradition, and while their frameworks explain how inscriptions make organizational objects visible and how measures are received differently across functions, they say less about how actors construct meaning from the cues such inscriptions provide.

5.2 Inscription Origin and the Severed Financial Anchor

The origin of CSAT as a CX representation which contributes to the fragmentation analyzed in 5.1, CX entering the organization through BT's aspirational thought world, also produced a second pattern that is less visible because it is an absence rather than a fragmentation, but no less consequential for understanding how accounting participates in constructing CX. This regards the absence of a financial link to CSAT.

The accounting literature is built around a shared assumption: that non-financial customer measurement exists in service of financial outcomes. Whether through the BSC's causal chain leading to financial returns (Kaplan & Norton, 1992), the empirical link between satisfaction and retention (Ittner & Larcker, 1998), or NPS as an explicit predictor of future revenue growth (Reichheld, 2003), the financial anchor is always present by design. The literature has theorized, sometimes extensively, how the link between non-financial measurements and financial outcomes should be designed. What the literature has theorized less is the condition that emerges when this anchoring is never built.

The absence of the financial link to CSAT within InduCo aligns with Ittner & Larcker's (2003) study about how organizations frequently adopt non-financial performance measures without validating their causal link to financial outcomes. The condition is most visible in InduCo's use of NPS, which sits inside CSAT as one of its central indicators. At InduCo, NPS is collected, reviewed, and presented as a key KPI, but never connected to revenue, retention, or any other financial outcome. The very instrument whose existence depends on its link to financial consequence (Reichheld, 2003) has been preserved while the link itself has been severed. The same pattern holds for CSAT as a whole, which shares the BSC's non-financial customer measurement logic but operates entirely without the causal architecture that gave it purpose (Kaplan & Norton, 1992). The broader toolkit the customer accounting literature offers for rendering the customer financially visible, CPA and CLV (Cooper & Kaplan, 1991; Kaplan &

Narayanan, 2001; Lind & Strömsten, 2006), appears nowhere in InduCo's governance of CX. The financial logic that motivated the organizational investment in CX is thus assumed but never operationalized, present as a background belief that satisfied customers are probably more profitable, but absent from any formal governance practice.

Robson's (1992) account of accounting inscriptions helps explain how this pattern is sustained in InduCo. What an inscription makes visible, in turn shapes what questions can be asked at a distance. CSAT makes satisfaction visible while leaving financial value invisible, and the result is an organizational conversation in which financial questions about CX have no natural foothold. This dynamic is most striking within the finance function, where such questions might be expected.

The quote from F3 and the phrase "nobody is really asking" (p. 26) is telling, it is not the language of measurement difficulty but of organizational silence. Following Robson (1992), CSAT has not merely failed to make financial value visible; it has constituted CX as a satisfaction problem, making financial accountability for it structurally unavailable to the functions that might otherwise produce it.

This severance is not incidental, but reflects how the CX function came into being in InduCo. Because the dedicated CX function is closely linked to BT, the founding inscription of CX it helped design reflects BT's thought world. Following Dougherty (1992), BT's fund of knowledge had no basis from which to formulate financial questions about CX, and the inscription it designed correspondingly does not establish the financial links to answer such questions. The absence of financial logic can be read not as a governance failure but as a structural consequence of inscription origin: the founding thought world shaped not only what CX would look like inside the organization, but what questions about CX would be recognized as meaningful at all.

The consequence is a governance framework that cannot ask what financial outcomes the satisfaction it produces are linked to. Whether this gap produces actual misallocation of resources cannot be determined from the present study. What can be said is that the framework currently in place has no function for detecting such misallocation. The wider implication is that the inscription origin shapes what questions are asked, and what questions are seen as meaningful to ask. Thus, to incorporate a financial link, this link must be actively designed into the inscription, and sustained by an infrastructure that holds them in active relation. Where neither is in place, financial questions about the object do not arise, because the inscription does not call for them.

The BSC and the Reichheld (2003) justification for NPS both presuppose that organizations introducing non-financial measurement will pursue the financial anchoring those frameworks describe. The InduCo case shows that this presupposition can fail without producing any visible

breakdown afterwards: an inscription can be established, institutionalized, and used in governance while never being held in relation to the financial outcomes its underlying rationale assumes. Finance functions and customer measurement systems can coexist in this state, governing the customer in detail while never bringing financial consequences into the conversation. The contribution is to propose a structural mechanism for how this condition arises and persists: when an inscription is established by a thought world that has no fund of knowledge for formulating financial questions about the object it represents, the financial question is not merely untested but unformulated. Where Ittner & Larcker (2003) locate the failure in validation work that is not undertaken, the present case presents one explanation of where such a failure may have its origin.

This contribution is bounded in specific ways. We do not claim that the absence of financial logic at InduCo can be attributed solely to the inscription's origin. The CX function is new and still developing, and leadership priorities are not fully visible to us, which may also contribute to the pattern we observe. What we claim is more modest: that the inscription's origin in a thought world without a financial fund of knowledge offers a plausible explanation of why the financial question is not being asked. Whether this mechanism operates similarly in other settings where customer-related inscriptions are introduced by functions with particular thought worlds is a question for further empirical work.

6. Conclusion

This thesis sets out to examine how accounting participates in constructing CX as an organizational object and how this construction is taken up across functions. Based on a qualitative single-case study of InduCo, we have shown that CX becomes organizationally real through the tools, representations, and functional interpretations through which it is made visible. CSAT, the company-wide customer satisfaction survey, is central to this process. It does not simply represent CX; it constructs a measurable version of CX that can travel across the organization, be discussed in meetings, and be used for follow-up. Yet, CSAT does not produce a shared understanding of CX. Instead, it becomes the surface around which different functions construct and defend different versions of the customer.

The first contribution of this thesis is to extend the customer accounting literature by showing, through a sensemaking perspective, what happens when accounting tools are used to govern an object that has no independent organizational referent. Building on both Vaivio (1999) and Robson (1992), we show that when an object is ambiguous, the accounting tools used to govern it play a role in defining that object within the organization. This definition might lead to fragmentation across organizational functions as they construct competing interpretations of what that object is based on their respective thought worlds. The fragmentation is closely linked to functional identities, as each function has its own established ways of viewing the customer, long embedded in their ways of working. The functional identities are represented by different stances toward CSAT, and, following Alvesson & Willmott (2002) and Goretzki & Pfister (2023), these distinct positions are acts of identity work that can confirm or threaten the professional self each function takes itself to be.

The second contribution is to explain one reason for why an accounting tool might lack the financial perspective that originally motivated it. The InduCo case shows that the tool used to measure CX lacks a connection between satisfaction measures and financial outcomes, in line with Ittner & Larcker (2003). Drawing on Dougherty (1992), we argue that the absence is rooted in the organizational origin of the tool and in the thought world that introduced it. In the InduCo case, the CX function emerged within BT's thought world, and the tool that came to govern CX appears to have placed limited emphasis on formulating financial questions about the customer. Thus, the study contributes to the accounting literature by identifying a condition through which financial anchoring can fail to emerge.

For practitioners, it is important to understand that tools might do more than report the underlying phenomenon; they might actively shape what is included in the scope of that phenomenon within the organization. We suggest that managers should design company-wide tools trying to capture ambiguous phenomena with attention to the different forms of knowledge that exist across organizational functions. What might otherwise happen is shown in InduCo,

where the tool aimed at measuring CX comes to define what counts as CX on the organizational level, while simultaneously becoming contested across functions instead of working as a unifying organizational tool. This means that organizations should ask not only whether CX is being measured, but what version of CX the measurement makes visible, what it leaves out, and which functions gain or lose authority through that representation.

A single-case design was necessary for developing the kind of sensemaking analysis pursued here, but it also means that the findings should be read as theoretically transferable rather than statistically generalizable. Future research could build on this study in several directions. First, the argument about inscription origin proposed in section 5.2 was developed in a single-case where the aspirational thought world introduced the measure. Future research could examine whether the originating thought world shapes which questions are asked when introducing tools across other settings. This would test whether inscription origin operates as a generalizable condition or whether the dynamics observed at InduCo are shaped by features specific to it. Second, the point made about how an ambiguous object produces positions conforming with functional identity requires further research. Future research could examine whether measurement systems for objects such as employee engagement, sustainability, and brand value, produce similar identity-linked stances. Third, the absence of a financial link identified in 5.2 raises a question this study could not pursue: what happens when an organization attempts to introduce financial anchoring into an inscription that is already established and institutionalized without a financial link. Given that the functions most likely to formulate financial questions about CX were not involved in designing CSAT, future research could examine whether retrofitting a financial logic into an existing inscription faces resistance from the thought world that originally defined the object, and whether such resistance takes the same identity-linked form identified in this study.

These questions point back to the central argument of this thesis: when organizations translate CX into measures, they do not simply create a tool for managing it. They also shape which version of CX becomes visible, actionable, and organizationally legitimate. This is what it means to measure the unmeasurable.

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Appendices

Appendix A: Overview of Conducted Interviews

#	Position	Date	Length (min)	Format	Identification (used in text)
1	BT	20/2	55	In person	BT1
2	Finance	24/2	55	In person	F1
3	Responsible for CSAT	26/2	60	In person	CSAT
4	QE	26/2	60	Online	QE1
5	Finance	26/2	65	In person	F2
6	QE	27/2	60	Online	QE2
7	BT	4/3	55	In person	BT2
8	BT	4/3	70	In person	BT3
9	BT	6/3	55	In person	BT4
10	QE	17/3	55	Online	QE3
11	Sales	24/3	50	Online	Sa1
12	Sales	24/3	70	Online	Sa2
13	Sales	26/3	60	Online	Sa3
14	Sales	31/3	55	In person	Sa4
15	QE	31/3	70	Online	QE4
16	Sales	1/4	50	Online	Sa5
17	Sales	7/4	55	In person	Sa6
18	Finance	7/4	55	In person	F3
19	QE	16/4	60	Online	QE5
20	BT	20/4	45	In person	BT5
21	Finance	20/4	65	In person	F4

Appendix B: AI Disclosure

The following AI tools were used at various stages of the thesis writing process: ChatGPT (OpenAI), Claude (Anthropic), SciSpace, and Klang.

ChatGPT and Claude were used primarily for structural feedback, such as evaluating the organization of arguments and the coherence between sections. These tools were also used to suggest related literature based on sources already identified, to assist with light editing of text for clarity and language, and for formatting and structuring references. Apart from that, Claude was used to generate “Figure 1: CSAT Dashboard”, modeled after the actual CSAT dashboard. SciSpace was used as a literature discovery tool, helping to identify articles related to sources already found and to explore adjacent research. Klang was used to transcribe interview recordings, which formed part of the primary empirical material.

These tools contributed to the thesis in several ways. AI-assisted transcription through Klang reduced the risk of transcription errors and allowed more time to be devoted to analysis. SciSpace supported a more systematic literature review by surfacing relevant sources that may otherwise have been overlooked. ChatGPT and Claude contributed to iterative improvements in the structure and readability of the text.

A key risk in using AI for literature discovery is that tools may surface plausible but inaccurate references or misrepresent the content of sources. To mitigate this, all suggested sources were independently verified and read in full before being cited. A further risk concerns AI-assisted editing, specifically that the original voice and analytical intent of the authors may be altered. To address this, all AI suggestions were critically reviewed and only incorporated where they genuinely improved clarity without changing the substance of the argument. No sections of the thesis were generated by AI.

Using AI tools highlighted both the potential and the limitations of AI in academic work. While these tools are effective for supporting structure, transcription, and literature discovery, they require continuous critical evaluation. In particular, the experience reinforced that analytical judgment and interpretive depth cannot be delegated to AI, but must remain the responsibility of the authors.