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The office: The weakness of numbers and the production of non-authority

It often seems to be taken for granted that numbers produce effects and that practices of accounting enhance authority. This also goes for accounting and the environment. This paper shares this belief and argues that practices of accounting have been a crucial technology for taking nature or 'the environment' into account in the post-war era. Nevertheless, the 'constitutive turn' in the studies of accounting should not tempt us to leave unexplored the limitation of accounting practices and the inabilities to govern by numbers. With a point of departure in a pollution control agency, the paper explores the making of a non-authoritative office. It points to the emergence of what is labelled 'accounting intimacy' rather than the exertion of government at a distance. The paper also points to the ways in which the agency, rather than building a separate and distinct authority, came to reproduce the actor subjected to being governed, i.e., the polluting factory, within its own office. The author argues that this can be related to the investment in a shared 'technical interest' and the belief that the right (emission) number in itself would be sufficient to move the factory. The paper then explores the conditions for which numbers nevertheless came to have effects. The argument is that this should be seen as inextricably linked to the emergence of an 'interesting object', i.e., 'the environment' and an environmental interest, within the office. Thus, we need to pay attention to the formation of interests, and as accounting scholars turn to 'the environment', the latter should not be taken for granted.