Budget making: The theatrical presentation of accounting discourse

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ABSTRACT

This interpretative research engages with calls for a visual turn in accounting by presenting stagy empirical illustrations of municipal budgeting that draw upon Goffman's dramaturgical framework. The budget is theorized as visual and theatrical. Analysis of video recordings of budget meetings and on-scene observation of budget-making at a site of city management reveal visual triggers, rhetoric, and framing that constitute budgeting as visual discourse. A central impression presented in this paper is that of uncontrollability. The apparatus of budgeting is complex and grows in an undisturbed way, given that budget actors seem to be passive in taking leadership roles to substantively promote change. This paper draws attention to numerous elements of budget-making that highlight visual accounting as part of its apparatus. This view is in contrast to classic theories of controllability that claim Weberian bureaucratic ideals of rationality, efficiency, and professionalism. Two scholarly contributions are claimed. First, this paper joins a growing academic conversation about visual accounting, and extends this discussion with an exemplar of management accounting. Until recently, the visual has been inappropriately neglected in accounting research, particularly in studies of the public sector. Second, this paper applies Goffman's dramaturgy, an underused perspective in the accounting literature and a thought-provoking methodology with a capacity for what may be regarded as "visual critique".

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1. Introduction

The accounting milieu, and social life in general, is immensely visual. This paper calls attention to influential visual material in performances of accounting authority and contributes to a nascent academic conversation around critical visual analysis in accounting (Brown, 2010; Davison, 2015; Davison, McLean, & Warren, 2015; Malsch & Gendron, 2009; Meyer, Hollerer, Jancsary, & van Leeuwen, 2013). A broad definition of the visual is employed in this paper; for example, pictures, diagrams, spreadsheets, ritual enactments, videos, web pages, television screens, graphs, and artefacts in the physical spaces where interaction takes place.

Accounting researchers have been interested in the visual for at least several decades. However, unlike other disciplines such as the humanities and social studies, this stream of research has not been prominent. "Visuality has been neglected despite accounting having a strong visual resonance" (Brown, 2010, p. 486). The call for more visual research in accounting began in earnest with a special issue of *Accounting, Auditing & Accountability Journal* (AAAJ, 2009). It was suggested that

"there was a blind spot with regard to the visual in both accounting and organization studies" (Davison & Warren, 2009, p. 845). Davison (2015) also argues that until recently the visual has been mostly absent in accounting studies. Important for the focus of my paper, Davison's (2015) synthesis of 83 articles in the visual accounting field, which reveals an infrequent use of drama-based theoretical approaches, claims that there has been "no work on the public sector or on management accounting" (p. 148). This opinion is supported by Meyer et al. (2013) who claim that visual modes of meaning construction in organization and management research remain inactive and require more quantity and contrasting types of methodologies. Lapsley, Miller, and Panozzo (2010, p. 305) call for accounting research based on "visualizing and calculating the city" because they have found that municipalities have received little attention regarding the visual. Thus, the visual turn, nearly a decade after its introduction in AAAJ, is still in need of a variety of empirical illustrations of its theoretical concepts.

This paper answers the call for a visual turn in accounting by paying attention to how actors in municipal administration use visual images to achieve financial patronage[1] in budget practices. It does so intertextually by bringing dramaturgy (Goffman, 1959, 1967, 1974) explicitly into the emerging literature on visual accounting. The following sampling of articles illustrates the rather eclectic nature of this literature. Bettner, Frandsen, and McGoun (2010) discuss the prevalent visual culture of accounting – a culture that teaches us how to visually see knowledge patterns. They claim that it is possible to also "hear" patterns (listening to accounting) to aurally find knowledge. Brown (2010) considered challenges and prospects of accounting and visual cultural studies. She concluded that this confluence enables strategic accounting to critique and resist dominant modes of thinking. Meyer et al. (2013) show how visuals disguised as information, rather than argument, become reified – enhancing their power to dominate, even though such domination is seldom made explicit. It has been suggested elsewhere that visual accounting in annual reports is laden with vestiges of archaic religious symbolism (Davison, 2004), including visuals that often adopt sacred images of ascension. Visual accountability has also been explored in the context of accounting for municipal projects (Czarniawska, 2010); the article discusses interpretative frameworks for studying city management and enriches the discussion by including visual reporting of the author's photographs.

Although the above introduction indicates a lack of visual accounting literature using drama-based theory, especially related to the public sector, some extant studies are particularly relevant to this paper. Mueller (2017) noted that accounting research has occasionally called upon Goffmanian ideas (Mueller lists seven articles with publication dates reaching back to 1985) but he claims that no systematic work has yet been of significance in the field of accounting. Mueller (2017) addresses that gap by taking dramaturgy seriously and applying aspects of the interaction order to the performance of strategy in organizations. The dramaturgy of interactions is a theme that runs throughout Goffman's work. In the area of social accounting, Jones (2011) uses Goffman's concept of impression management to assess the use, abuse, and visual impact of graphs in environmental accounting. Jones (2011) notes the extensive accounting literature concerned with earnings management and he broadens this idea toward presentational management such as accounting narratives and graphs.

Following a dramaturgical framework (Goffman, 1959), my research examines the budget processes of Halifax Regional Municipality[2] where operational boundaries give rise to fierce contests concerning political allocation of scarce resources. "Theatrical" analysis of accounting discourse helps us realize that impression management in budgeting involves skillful use of imagery. This paper contributes to visual accounting by focusing on municipal budgeting. Specifically, accounting researchers are encouraged to understand budget-making as visual and theatrical rather than uncritically seeing budgeting as an all-too-mundane administrative practice. If one wishes to imagine accounting as a visual theatrical performance, what succeeds at receiving (or what fails to receive) public funding should be of great interest. The budget processes of the Halifax City Council may be seen as theatrical experience where interests of the actors are sustained only by submitting to staged performances in an organized dispute over operating and capital financing. This paper examines how the visual is involved in argument and counter-argument surrounding the formal performance of municipal budget ratification. Goffman refers to these performances as "expression games" (1969, p. 10), where the structure of interactions is dependent on the control and asymmetry of information. Accordingly, "the budget" is socially constructed and complex; it can swiftly convert from a single object into a web of thousands of individual budget line items and a host of assumptions, calculations, legal commitments, and wild guesses. Municipal budgeting is also affected by a polyphonic voice[3] (Bakhtin, 1981) because many competing bits and pieces of advice (mostly unasked for) independently reach the ears of elected officials in the lead-up to formal meetings of the Council. Strategic visualization (numbers, words, images, as well as accounting storytelling) is needed to respond to polyphonic overtones and to communicate overwhelming budget texts. In the Halifax budget story to follow, the players (municipal management, elected officials, staff members, the news media, others) visually and theatrically perform a "good" budget even though it imposes an unwanted tax increase. Higher tax rates are embedded in a complex set of accounting calculations and able to "disappear from view" even though the subject of taxation remains in plain sight of the municipal actors.

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[1] In the municipal milieu, patronage involves support-seeking on multiple levels. Management cannot act without specific budget approvals given by elected officials. In turn, the elected officials look for support from each other since electoral boundaries divide the city both geographically and in terms of historical spending patterns. These boundaries greatly affect notions of financial equity and produce claims and counter-claims as district councillors compete for attention to the perceived needs of the electorate in their own districts.

[2] Halifax Regional Municipality (Halifax) is located in Nova Scotia, Canada. Population approximately 400,000. The Mayor is elected by the city as a whole. City districts are represented by 16 elected Councillors who pass legislation, set the municipality's priorities and determine how taxpayers' dollars are spent.

[3] Polyphonic voice as in Bakhtin's derivative from the overtones of musical language. The municipal government operates in an open milieu where representations are made on many fronts. Bakhtin's notion of *polyphonic* teaches that these voices meld into one. At the time of making budget decisions, the internalized onslaught of telephone calls, emails, letters, interviews, elevator pitches, sidewalk conversations, consultant reports, newspaper editorials – all of this and more – are internalized and form a polyphonic voice during deliberations of the municipal government.

This paper proceeds as follows: Section 2 sets the scene with an explanation of dramaturgy as the chosen theoretical framework, and gives a brief introduction to fundamental dramaturgical concepts, namely: regions, performance, audience, and impression management. Section 3 describes the research process. This relied upon videos of municipal budget meetings and related archival documents, as well as personal observation of budget meetings at Halifax City Hall. Section 4 expands on the concepts generically explained in Section 2 and provides a more robust engagement with these by applying dramaturgy to a municipal budget scenario. After the illustrations in Section 4, the paper is then in position to present a theorized storyline around visual accounting. In Section 5, the paper is placed in the context of the visual turn in accounting by providing empirical dramaturgical illustrations. These constitute budget accounting as visual discourse. The conclusion claims two related contributions toward the accounting literature.

(1) The paper joins a robust conversation that is underway about visual accounting, and extends the discussion with a detailed exemplar of management accounting in the public sector;
(2) It applies Goffman's dramaturgical theory, an underused perspective in the budget accounting literature that has been nearly absent from visual accounting studies.

2. Theoretical framework – dramaturgy

Dramaturgy is a qualitative research tradition that grew from Goffman's (1959) notion of social performances. Dramaturgy accepts a fundamental belief in the theatricality of organizing and resonates with dramatic visual elements that are integral to budget accounting. Goffman used the language of theatre and called upon numerous dramaturgical terms to expound on the presentation of self in social situations. Goffman's ontological stance includes the notion that the individual is a crafter of the self. In this respect, Goffman stands-out among symbolic interactionists as one who leans toward a subjectivist orientation (although not all would agree with a categorization of Goffman as a symbolic interactionist, as discussed in Baert, 1998). Indeed, dramaturgy is difficult to situate paradigmatically. The philosophical assumptions underlying dramaturgy arise from an ontological position that implies nominalism while also approaching an objective attitude toward realism.

As indicated in the previous section, dramaturgy has been sparingly applied in accounting research. Goffman's dramaturgical framework has been used to question taxable business profits (Edgley, 2010), examine auditor facework (Johed & Catasús, in press), problematize the development of accounting narratives (Beattie, 2014), understand stigma related to accounting professionalism (Jeacle, 2008), and expose aspects of impression management (Skærbæk & Tryggestad, 2010). To date, dramaturgy has not been meaningfully used to engage with the visual turn in accounting since "the visual has often been (erroneously) regarded either as empty decoration or as transparent information" (Davison, 2015, p. 122). This is surprising because, theoretically, dramaturgy and visual studies share several fundamental tenets – Chart 1 outlines seven key concepts of visual studies, along with selected citations that elaborate these ideas. Each of the seven visual studies concepts is matched with a comparative dramaturgical concept. These draw upon seminal Goffman publications that fundamentally recognize the theatricality and visuality of social life. A central pattern evident from the comparison outlined in Chart 1 is that dramaturgical and visual artefacts have a capacity to establish and organize what comes to be accepted as knowledge. This often manifests as telling "a story of the situation" (Lorino, Mourey, & Schmidt, 2017, p. 43) in a way that is meaningful for future action.

As a reflexive aside, Chart 1 should be recognized for what it is – my invented visual inscription designed to claim a tight link between Goffman's dramaturgy and visual studies. Thus, alternative charts would have been possible. Notwithstanding such possibilities, the theoretical flowing-together of dramaturgical studies and visual studies allows this paper to deeply engage with critical visual research in accounting.

Dramaturgy's capacity for critique has been questioned (Denzin, 2002). Goffman's social actors would seemingly prefer to obey than fight back. They accept societal norms and are often prepared to ignore struggles such as bigotry, ageism and gender discrimination. In contrast, this paper tells of the thought-provoking attributes of dramaturgy and calls upon dramaturgy's capacity for what may be termed "visual critique". In this sense, the notion of visual critique is one where theatrical role-playing is embedded in visual tactics to disturb agency relationships, silence opponents, and generally dominate the social agenda. This paper aims to use visual critique to expose oversimplified understandings of budget making. Municipal budget processes often involve spectacle (Boje, Rosile, Durant, & Luhman, 2004) to authenticate proposals in such a way as to attract political support. The potential for critical dramaturgy is apparent in *Stigma* (Goffman, 1963) and in the concept of *Total Institutions* (Goffman, 1962). The influence of these sardonic writings and Goffman's overall ironic tone allows dramaturgy to foster scrutiny with a critical orientation. This paper registers such a critical attitude by understanding municipal budget processes as the creation of visual signs to promote particular definitions of the situation.

For this paper, four selected dramaturgical tools are central. Each of these is briefly outlined below.

- *Regions*: (see Benford & Hunt, 1992) According to dramaturgy, performances depend upon segregation of social space into the front region and backstage. The front region is a physical space associated with visual masks, or persona. The front region contains a variety of fixed trappings called a setting and features fronts of human actors, which include personal appearance, manner, clothing, badges, gender, race, age, gestures, voice, credentials, and a host of other visual insignia.

Dramaturgical studies	Visual studies
Framing (Goffman, 1974) - activities are anchored in the reality of their frame - disruptions may challenge and interfere with a collective frame	Narrative framing (Lorino, Mourey & Schmidt, 2017) - social processes produce context in unfolding situations - frames change when the situation is narrated in a deeply different way
The backstage (Goffman, 1959) - one's authentic self is usually found in the backstage of social life - impressions staged in the main performance are knowingly contradicted	The unseen (Brown, 2010) - vision is constrained by controversy, ambiguity and complexity - ontological politics are involved with visuality
Masks and unmasking (Goffman, 1963) - uncovering hidden agendas and conflicts - self-identity interests involve belief in the part one is playing	Visual rhetoric (Davison, 2015) - agenda setting includes the art of persuasion - the visual helps to balance the expectations of multiple stakeholders
Stage setting and acting props (Goffman, 1959) - sign equipment affects what others see in the performance - costumes and settings, as well as the personal front such as gestures	Visual images (Davison & Warren, 2009) - imagery is a source of knowledge - communicating tools include socially meaningful visuals
Audience (Goffman, 1971) - performances compete for attention of audiences - the audience is also part of the performance	Spectatorship (Mitchell, 2002) - focus on the seers as much as the phenomenon that is seen - potential for dominating visual objects to exert power over viewers
Impression management (Goffman, 1959) - every person sends signals; what we say, and what we do while saying - teammates cooperate to ensure their preferred theatrical show	Impression management (Beatty, 2014) - how we see the social world - how we are allowed to see (or compelled to see)
Ritual performance and theatrical cues (Goffman, 1967) - expressive control; relying on cues to understand meaning - claiming status by role playing and face-to-face behaviour	Visual triggers (Meyer, Hollerer, Jancsary & van Leeuwen, 2013) - deep emotional, culturally-embedded symbols that elicit responses - personal and corporate identity is managed through visualization

Chart 1. Comparison of key concepts of Dramaturgical Studies and Visual Studies. (Construction of this chart involved "synthesized coherence" (Golden-Biddle and Locke, 2007, p. 33) in order to make explicit the intertextual relationship between the dramaturgical literature and the visual studies literature. My review of dramaturgy was restricted to Erving Goffman's seminal works. The review of the visual studies literature was more general in the area of accounting and management. For each conceptual link, I cite a selected piece of research that discusses the concept. Chart 1 shows a remarkable overlap of key theoretical ideas.)

Actors do not necessarily continue the same performance when the audience is not present. The back region is the place "where the impression fostered by the performance is knowingly contradicted as a matter of course" (Goffman, 1959, p. 115). Dramaturgy has it that one's authentic self is usually found in the backstage of social life.

- *Performance* (see Biehl-Missal, 2011): Performance may be thought of as all acting that serves to influence other participants. Performances involve the efforts of individuals toward convincing others (and themselves) that their claims are genuine. Performance includes several elements as follows. *Dramatic realization* is the process whereby individuals infuse their activity with signs to more convincingly convey "facts" that otherwise might remain ambiguous. *Idealization* is the tendency of actors to present "officially accredited values" (Goffman, 1959, p. 45) for their audience to witness. *Mystification* involves the maintenance of rituals and visualization. These create an approving audience in awe of the performance.

- *Audience* (see Hogan, 2010): Impressions are scripted for the benefit of an audience. From a visual point of view, theatre sites can be disorderly. They include mostly appreciative outward signals such as applause or shouts of bravo. Booing and heckling is also possible, as is the neutral, albeit annoying, propensity of audience members to forget to turn off their cellphones. Critique by the municipal audience is often restrained by dramaturgical techniques in the budget process. Municipal taxpayers and citizen lobbyists are able to resist through performances of their own through social media and by political efforts beyond the formal meetings in the Council Chamber.

- *Impression management* (see Goffman, 1971; Solomon, Solomon, Joseph, & Norton, 2013): Goffman discusses two types of management of impressions: what we say, and what we do. The former is information that we "give", and is believed to be substantially under our control; those impressions that are communicated in what we do while we say things, i.e., the information that we "give off", are believed to be less under our control. Thus audiences have access to visual and tacit

signs that the performer is unable to manage. These signs may be used as a check of expressive behaviour that is given from behind a mask. Scholars have gone as far as to say that "impression management may be called upon as a general umbrella framework for visual analysis" (Davison, 2015, p. 134).

The above four dramaturgical concepts are expanded in Section 4 and applied in the context of the Halifax budget process.

3. Methodological approach and research setting

To investigate both a visual and theatrical exemplar of municipal organizing, a case study method of analysis guided my research. Case studies allow a detailed understanding within a rich context (Yin, 2014) and they explore dynamics within an operational setting. The literature on visual accounting has not sufficiently discussed the boundaries of actual practice. Municipal budgeting is a useful setting to study visual accounting because its "data" can be imagined as theatrically presented with principal actors of interest (the Mayor, City Councillors and senior municipal staff) and a putative audience (municipal taxpayers). Data for this paper were gathered for a larger project on subjectivity and ontological politics in municipal budgeting. Collection of data involved a video interpretation approach (Jarrett & Liu, 2016) that studied 33 video recordings of Halifax city budget meetings.[4] These were observed for a three-year period starting January 1, 2010. I considered this the beginning of the 2011/12 Halifax "budget theatre season". Also, I personally attended all open-to-the-public budget meetings at the Halifax Council Chamber. It was important to study interactions in the same physical space as the actors of interest – in order to observe non-verbal perspectives not evident through the video recordings alone. Important for this paper are the visual artefacts that are evident in budget discourse. Numerous budget documents, accounting presentation papers, and other texts (2922 pages) were collected, as well as meeting agendas and related minutes prepared by the Clerk's Office. The data collection continued until April 30, 2013 (the date of the final budget meeting of the Halifax Council for the 2013/14 fiscal period). It was difficult to decide when to start and stop collecting data. The 2012 civic election served as a temporal marker since it produced dramatis personae – elected officials sworn-in as the Halifax Municipal Council.[5] The chosen time span for this study covered three fiscal accounting periods with budget performances taking place before, during and after the 2012 election of the Halifax Mayor and Councillors.

Attending to "visual accounting" provokes methodological demands for a certain type of data. Accordingly, the videos of Halifax Council budget meetings provided not only an abundant amount of content – they also presented a performance of the content. A sophisticated information indexing and retrieval system of the municipality supported the research effort. All on-line videos of Halifax Council meetings are linked to clickable agendas that: (1) search for the location in the meeting video where the agenda item is discussed, and (2) supplement the video segment with related visual materials (for example, pictures, reports, PowerPoint slides, maps and plans). This allowed keyword searching for topics such as budget, tax, revenue, expenditure, plan, priority, and made thematic analysis possible. Without this automated information capability, it would have been impractical to attempt to "navigate" hundreds of hours of video recordings. This focusing of the data enabled me to watch (repeatedly) segments of the data that were of greatest interest for a discussion of visual accounting.

I converted all of the textual material, including selected meeting minutes and budget papers, into a single electronic file to facilitate content searching using key words as indicated above. For example, the theme of "taxation" presented itself throughout the data. It became clear that taxation is more than a set of mundane accounting calculations. When viewed thematically, taxation emerges as dramatic visual discourse, and also seems to have an ironic capacity to fade into the background. Data episodes were subjectively selected to support a theorized storyline (Golden-Biddle & Locke, 2007) to offer a contribution toward the visual turn in accounting. The collected data included visual devices used by city managers such as colourful graphs showing a history of city debt, charts that illustrate percentage increases in operating department budget allotments, and staff reports reminding the Councillors of legal restrictions placed on them by legislation as well as self-inflicted constraints. Such devices purport to explain the effect of the municipal budget on the taxpayer, although there is no such unitary body or visual entity that is "the taxpayer".

Working with the data and experiencing its development with personal observation enabled "coherent data-theory coupling" (Golden-Biddle & Locke, 2007, p. 60). I make no claim that selections of data were representative or predictive. I do not claim that the data "speak for themselves" or that the researcher is neutral and invisible in the study. This paper focuses on constructed meaning rather than quantification. It does not discount quantification altogether, recognizing that accounting reports have storytelling capacity, and numbers allow the budget to be constituted as reality-producing performance (Edgley, 2010). The more apparent part of the data collection for the Halifax dramaturgy relates to what happens in the "front region" of municipal budget-making. Exploring municipal backstage is more of a challenge through the lens of dramaturgy, both theoretically and empirically. Indeed, some performing regions such as private "in camera" budget meetings are not accessible to the researcher. Although this is a research limitation, the frontstage is the setting of interest for this paper due to its abundance of visual tactics. As pointed-out by Johed and Catasús (in press), rules of conduct that are

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[4] All meetings of the elected Halifax Council are professionally video-taped and posted on the municipal website. Within the time period under study, 170 meeting videos were collected. Of these, 33 featured the budget as the main agenda item for the municipal council to consider.

[5] The municipal Council is the civic equivalent of a corporate board of directors. It receives advice from the paid staff of the municipality and makes decisions on matters such as budgeting and taxation. As indicated above, all deliberations of the Council are in public. Sessions are televised and recorded as a visual and verbatim record.

performed in the front region are often a product of less obvious backstage organizing. That being said, frontstage analysis of the visual sometimes allows us to learn about backstage processes and attitudes (Solomon et al., 2013). The current paper demonstrates that the backstage can come crashing into the front as budget disputes cause some elected officials to break ranks in public.

The drama of municipal budgeting is taken-up in the next two sections. Section 4 uses Goffman's dramaturgical techniques, introduced earlier in this paper, to study organizational discourse related to municipal budgeting. Section 5 then brings these concepts together and illustrates how visual material can be used in performances of accounting authority over municipal taxation. The data gathered in this study, and the dramaturgical methodology used to consider these data, can be used as a basis to reflect on questions that are not often asked in the management accounting literature: How does visual accounting contribute to budget-making discourse? How does the apparatus of budgeting contrast with classic notions of controllability? How can dramaturgy help to critique taken-for-granted administrative processes such as municipal budgeting?

4. The application of dramaturgical concepts

Although Goffman's writings called upon many theatrical concepts, those of concern in this paper are as follows: performing regions, performance, audience, and impression management. Section 2 showed that these four ideas, when taken together, would enable a robust discussion about dramatic visual elements that are integral to accounting. This section provides a nuanced engagement with these four dramaturgical concepts, particularly as they would apply to a municipal budget scenario.

4.1. Performing regions

Dramaturgical performing regions include visual settings and physical spaces. In theatrical performance, these spaces come alive when the actors in the opening scene (the beginners) appear on stage. However, during budget deliberations[6] at Halifax City Hall – a site that I call "the budget theatre" – the beginners are already performing when the audience arrives. Here is a visualization of a Finance Committee meeting[7] which foreshadowed the deliberative mood for the 2013/14 budget debates.

> [The room is alive with happy chatter. Businesspeople in suits and polo shirts discuss their families and hobbies, while news reporters discuss their recent work. As the time of the meeting draws near, the room becomes animated as more elected officials enter. The room chatter subsides as the meeting begins.
> Large computer monitors on all sides of Halifax Council Chamber project visual images of the speakers as cameras record their verbal and body language. It is clear that a performance has begun.]
>
> [Field notes from Halifax Finance Committee, April 24, 2013]

At the Regional Council (RC) meeting where the Halifax 2013/14 operating budget is introduced for final approval, the first order of business is to appeal to divine inspiration. The Mayor calls upon Councillor Hendsbee to read the Invocation. All stand.

> God, Our Creator,
> Bless us as we gather today for this meeting.
> You know our most intimate thoughts;
> Guide our minds and hearts
> so that we will work
> for the good of our community,
> and help all of Your people…
> Amen
>
> [Halifax RC meeting, April 30, 2013]

The use of religious symbolism in municipal administration draws on emotional overtones that attach to deep visual triggers that are reproduced in corporate performances (Höpfl, 1996). For example, several Councillors bless themselves with the Sign of the Cross after the invocation. This ritual performance seems to be a visual signal regarding the gravity of the budget work to be done, and also signals a deterministic belief that a higher power may be watching along with Halifax citizens tuning into the TV broadcast. The invocation policy makes implicit assumptions about the homogeneity of those engaged in the proceedings, for example that they all believe that a divine power exists and also that God is willing to take a Director role at the Halifax Council Chamber on budget day. Perhaps the invocation is an exercise of imagination to pray that the councillors cooperate with a prearranged script. The use of sanctified icons, including visual images with their

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[6] Municipal budget performances take place in formal meetings of the whole elected council. The council receives advice from a subset of councillors (appointed by the council presumably for their financial expertise) who operate in a less formal setting known as the Finance Committee.

[7] In this paper, excerpts from Municipal Council meetings and texts are presented as indented citations along with my commentary and field notes. To differentiate the quotations from my own commentary/notes, the latter are shown in [square brackets]. Where speakers greatly emphasized a particular word or phrase, I underlined it.

cultural associations, "recall the symbolism of ascension" (Davison, 2004, p. 476) that is so familiar in budget presentations. Each fiscal budget period is called upon to rise above the previous period. Presented graphs often show an upward-pointing arrow indicating some sort of progress.

The ceremonial entry of the mace[8] at the beginning of budget meetings may be understood romantically as a gesture to recognize war events of the past. Others may visually frame the marching of the mace as an unwanted waste of time and cost to the budget (commissionaire's wages). Others still may see the mace as a visual symbol of those in power versus those who have no power. The traditional mace was a weapon with a heavy head on a shaft used to bludgeon enemies – ironic symbolism given the impending budget battles for scarce money resources. The Sergeant at Arms opens the budget meeting with a soldierly visual demonstration – smartly standing to attention and saluting the Mayor. Elected Councillors surround the room.

The performing region includes TV monitors on all sides, a videographer working near the front left of the chamber, and the Mayor standing at the podium to "receive" the salute. The least potentially contentious items (i.e., community announcements, proclamations and acknowledgements) are considered first. This is strategically favourable for the Council as it establishes an initial celebratory tone (Futrell, 1999). On Halifax budget day, tensions are high so there is a greater requirement for peaceful opening acts. The Mayor calls upon the municipal Poet Laureate, Shauntay Grant.

> Mayor Mike Savage: We have a number of items on our agenda; and a number of very important issues, including our budget to deliberate on today. And so I think it's a very good time to bring forward a <u>poem</u>. Shauntay Grant is a writer, spoken word performer, and musician... her stage play Steal Away Home won the 2011 award for outstanding drama at the Halifax Fringe Festival. I'm very pleased to ask Shauntay to come forward and give us some learning; give us a poem.
> [Halifax RC meeting, April 30, 2013]

Notwithstanding the opening niceties and touching performance by the Poet Laureate, the budget meeting gets off to a rocky start when councillors cannot agree on terms of engagement. Some councillors wish to operate in "Committee of the Whole" (COW). This allows councillors to speak as many times as they want and without time restrictions. After obtaining legal advice from the Municipal Solicitor and further discussing the speaking rules for a quarter of an hour, it is decided to suspend the rule that would have restricted speaking time to five minutes. Thus, a systemic closure technique available to truncate budget discussion is set aside. But the management[9] has other budget closure techniques at its disposal. Introduction of the Halifax budget is preluded by lengthy congratulations to all persons involved with its creation. The budget seems like a *fait accompli*. The Chief Administrative Officer (CAO) states that the budget should already be approved by now.

> Richard Butts (CAO): Your Worship, we are a little late in getting this budget to you; normally we would like to have it approved before the start of the fiscal year.
> [Clothing worn by the predominately male municipal staff is standardized – dark suit, white shirt and tie. But on budget day in the Council Chamber the top Halifax executives were jacketless. The CAO with button-down white shirt and the Chief Financial Officer (CFO) with top button undone on his shirt, tie loosened, and shirtsleeves rolled up, visually signifying that they are in working mode.]
> [Halifax RC meeting, April 30, 2013]

The temporal setting for budget discussion is established with an agenda that is flashed on a computer screen. It specifies exactly how Council is to proceed, including a "historical context" of past discussions of legislative bodies. This is followed by visual rhetoric (Brown, 2010) and a lengthy recitation by the CAO that attempts to transfer ownership of the budget to the Council by insinuating that the budget is merely the carrying-out of the previously given direction of Council.

> Richard Butts (CAO): Just to refresh Council, on December 4 we met and Council gave direction on the budget; gave direction to staff; we went away and prepared budgets for each and every business unit; on December 19 we received direction from the Finance Committee at that point; we've been coming back to the Finance Committee almost every two weeks since and receiving feedback; and that manifests itself here today [with the directions we received].
> [Halifax RC meeting, April 30, 2013]

A visual aid is brought into play (see Exhibit 3 in Section 4.2). This colourful PowerPoint slide accompanying management's comments shows a flowchart with a series of seven boxes and directional arrows. Council's inferred ownership of the budget process is emphasized all over this slide with boxes containing words such as "direction" and "Council Focus Area". The setting being visualized for the audience (Goffman, 1959) is that staff has acted as obedient servants of the Council's wishes. A flurry of closure remarks is then enacted by the Deputy Mayor. These remarks emphasize the "50 hours of previous debate... and as many as 10 previous meetings [of the Finance Committee]" – but the Council members seem intent on actually debating the proposed budget. Councillor Harvey makes one more closure attempt after Council engages in a lengthy discussion of the operations of one of the municipal departments.

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[8] See Exhibit 1. All those assembled in the Halifax Council Chamber prior to the beginning of the budget meeting must rise as a uniformed commissionaire marches into the room with a decorated mace that is placed in a cradle in the centre of the room. The meeting is assumed to be "in session" while the mace is present.

[9] In this paper, "management" refers to those who have authority to heavily influence budget performances. At the Halifax Regional Municipality these principal actors include elected officials such as the Mayor and Deputy Mayor, and appointed administrative officials such as the CAO, CFO, and the Budget Director.

Exhibit 1. The Ceremonial Mace at Halifax City Hall. Republished courtesy of The Chronicle Herald Ltd.

Councillor Harvey: We are approaching the end of the discussion on the first department. We haven't added anything, subtracted anything, or reordered priorities on anything. Are we going to do this for the next three days? Make little speeches about our favourite pet projects and subjects?
[Thus, visual framing involves the strategic use of status moves (Mueller, 2017) to invoke closure by applying pressure downward. These deliver what Goffman might have called a curtain call, defining a closure situation that actors are hard-pressed to avoid.]

[Halifax RC meeting, April 30, 2013]

This paper is less concerned with Goffman's notion of the frontstage/backstage divide where he theorized the potential for actors to disclose a more genuine version of reality. In municipal budgeting, backstage performances often emerge with unintended consequences because "certain acts of resistance, of game-playing, of diversions first have a life on the backstage before they get performed on the frontstage" (Mueller, 2017, p. 4). Whatever physical regions one might investigate, the study of actors in Halifax budget-making inevitably leads to the most obvious stage setting – a space known as the Halifax Council Chamber. This physical territory comes very close to replicating the traditional theatre stage, complete with a dedicated performance region, segregation of the audience, amplified sound and special lighting, an area that serves as the "wings", the Municipal Council as the performing cast, and the Mayor as house manager. A strong recurring pattern in the physical setting is that the Mayor and CAO sit in an elevated position on a podium. The mayor's podium is eight inches (one step) above the CAO, who is located one step above the municipal councillors. This physical distance is a visual feature that renders an appearance of power and authority. The Mayor and CAO are joined on the podium by the Municipal Solicitor (also elevated one step) lest the weight of law is required to reinforce the power distance. The municipal executives on the elevated platform thus build on "generally accepted cultural norms: royal ceremonies use thrones to emphasize dignity, judges in court sit on a raised podium. The presentation of authority contradicts the idea of [the councillors] as a 'partner' of management" (Biehl-Missal, 2011, p. 630). One can also see that the physical setting contributes to the constitution of the players and their ability to perform their authority.

Mayor Savage: I'm going to ask the Deputy Mayor [Rankin] to take the Chair
so I can have a few words as well.
[To enter the debate, the Mayor then descends the podium to physically sit among the Councillors at their level on the main floor – the legal rules of procedure prohibit him from engaging in debate from the Mayor's presiding seat.]

[Halifax COW meeting, December 4, 2012]

The Mayor is supposedly an impartial arbiter at meetings of the Council. The visual action of "stepping out of the Chair" reconstitutes the Mayor as a different self – one that can express opinions on the budget. The Council Chamber stage setting combines with numerous other rituals to further constitute the self. For example, the marching-in of the mace, the invocation, the formalized procedure requiring that everyone address only "the Speaker" (the Mayor) and to not directly communicate with each other but, rather, "through the Speaker". All of these "visual triggers" (Meyer et al., 2013, p. 500) and formal procedures affect the interactions among members of the Council. Relations are also affected by systemic affiliation of the Mayor's self with an aura of deity. This is enacted by Councillors and staff who constantly refer to the Mayor as "Your Worship". Visual enactment also takes place such as the Mayor wearing around his neck the "Chain of Office"[10] (an interesting term to describe a part of the Mayor's costume). The historical belief system and dramatic symbolism associated with the Chain of Office (what Goffman, 1959, p. 34, would call "expressive equipment", see Exhibit 2) involves the social elevation of persons above others simply because they got elected to a prominent position.

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[10] For over a thousand years, originating with the Dukes of Normandy, civic authorities have borne an official seal incorporating the arms of the authority. This seal was originally worn on a gold chain around the neck of the chief official. This "decoration" has evolved into the Chain of Office. Although decorative, the practice of wearing a Chain of Office has become steeped in historic tradition. (http://www1.toronto.ca/wps/portal).

Exhibit 2. Mayor Savage wearing the Halifax Chain of Office. Republished courtesy of The Chronicle Herald Ltd.

Finally, I note that hierarchical differentiation is punctuated by the interior layout and decoration of the Council Chamber. The Councillors are required to always sit in assigned seats below the elevated stage-setting of the Mayor. This is an example of how the Council is visually anchored in a physical position that is deferential to the Mayor. Immediately behind the Mayor's chair is a large portrait of Her Majesty Queen Elizabeth II, the "crown" head of state with jurisdiction over all subjects. She seems to be looking over the Mayor's shoulder, her royal presence helping the Mayor maintain expressive control of the Councillors.

4.2. Performance

Halifax budget performances involve efforts of management toward convincing the elected members of Council that revenue, expenditure, and capital cost estimates are accurate and appropriate. To accomplish this, an extensive process is developed to hard-wire mundane items such as meeting dates and locations for budget approvals. Exhibit 3 shows a simplified flowchart that visually traces projected progress beginning with Council Focus Areas (CFAs)[11] and ending with approval of the budget and municipal tax rate. But visual aids such as process charts never fully describe reality. In the background is a host of elements that affect the budget such as directives from the Provincial Government, community consultations and the fiscal health of the municipality. Organizational struggles are also evident as the Finance Committee is scripted in the role of knowledgeable advisor on budget matters, yet the Municipal Council maintains a superior role as arbiter of any advice received. Also, a large number of visual artefacts are in play, such as Citizen Survey charts, the Vision 2020 Regional Visioning Plan, the Economic Scorecard, and a Service Catalogue.

Importantly, Halifax executive staff request the elected officials to take ownership of something they call "priority outcome direction". The Municipal Council is asked to accept staff recommendations as to what direction ought to be given by Council to staff. In essence, the CAO puts forth an ironic request to the Municipal Council that can be paraphrased as follows:

Please direct me to do what I say should be done.

This is formalized with voting on the following motion.

It is recommended that Halifax Regional Council consider the Priority Outcomes as described in Attachment A of this report and approve as amended, and direct staff to develop the 2013/2014 Budget and Business Plans in support of these priorities.

[Report from the CAO, December 4, 2012]

Some of the Councillors were content to let management dictate budget outcomes, while others were feisty. The Priorities Outcome debate was a case in point. Several councillors preferred to delay the debate so a group photo of the Council could be taken (the photographer had arrived). Other councillors took great exception to having their speaking time truncated. One councillor (with the microphone) loudly resisted leaving what he considered a vital debate of budget process. Another councillor yelled-out, "Well, we've been on this all day!" The teamwork normally expected of municipal officials broke-down with finger-pointing, slamming of a fist on the desk, and noticeably red faces and frowns on many officials. The photograph prevailed. When the December 4, 2012 COW meeting resumed, Council approved the Priorities Outcome motion but not before a lengthy debate in which every elected official stated (for the record) additional budget priorities that should be considered. These reveal a persistent turmoil in municipal budgeting (Czarniawska, 2010). In the 2013/14 budget, this included disparate demands for downtown development, rural development, better roads, additional money for the performing arts, green belting, transit improvements, crime reduction, better snow removal, creation of an urban forest, maintenance in rural volunteer fire stations, climate change management, affordable housing, and a host of other items. In this public performance, the

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[11] Council Focus Areas guide immediate and long-term investments in priorities such as transportation, infrastructure, public safety, and community planning.
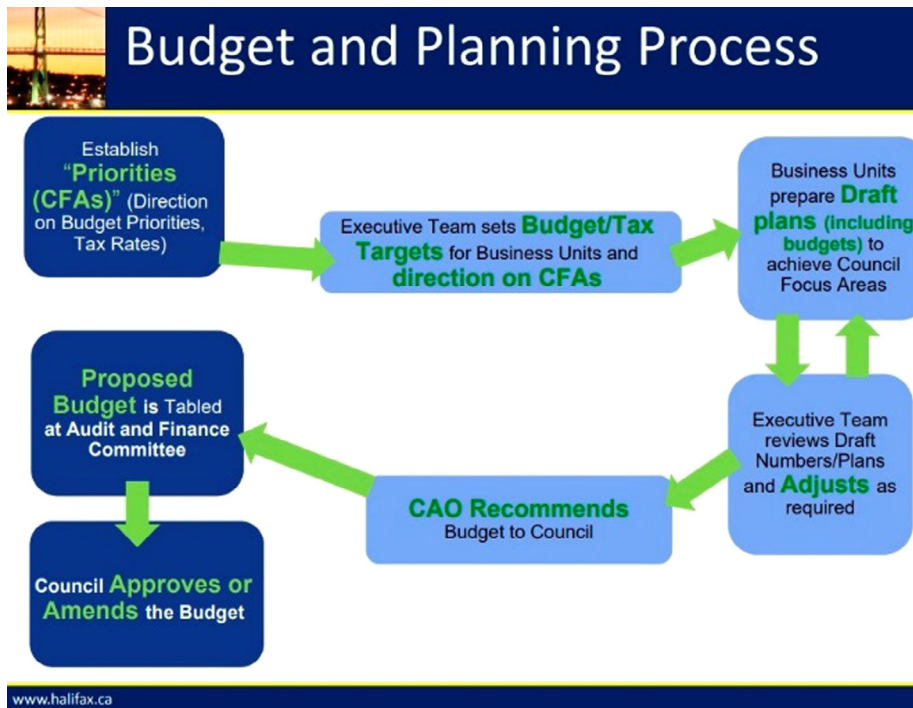
Exhibit 3. Halifax budget and planning process chart.

Councillors brought forward 56 diverse items for budget consideration and made a further 41 comments on the municipality in general. Such turmoil kept arising throughout the budget meetings but was never consolidated into specific directives of bureaucratic control. In retrospect, the political rhetoric seemed to have as its main purpose "legitimacy rather than actable representation" (Czarniawska, 2010, p. 435). When subsequent budget accounting schedules came forward as prepared by management, individual councillors were already drawn into the process since dramaturgical loyalty (Benford & Hunt, 1992) had been created for the budget agenda with allegiance to the definition of the situation that had been constructed by management. Team members attempt to foster dramaturgical loyalty. For example, the Mayor, CFO, and Chair of the Finance Committee speak of financial imperatives that frame the discussions to follow.

> Mayor Savage: I have asked the CFO to give a presentation, financially, that outlines some of the financial imperatives facing us.
> Greg Keefe (CFO): I will give an overview as to what our budget planning and process is, how it works… This slide here, I hope you can read it, it's a bit busy, outlines what the process is [points to the budget process diagram, see Exhibit 3]. This morning we are in that top left box.[12]
> Now, a little talk on fiscal. A bit of the trap, if you will, that we always find ourselves in, cost pressures on municipal prices cause us to have to find efficiencies and sharper focus on priorities… We're proposing that we do the budget deliberation at the Finance Committee … this is fairly common [this format is thus substituted for the Regional Council format where all the elected officials would participate].
> Deputy Mayor Rankin: The intention, uhm, the <u>best</u> intention, of this motion is to frame discussion, certainly not to limit discussion [then goes on to move that discussion be constrained to the items in the staff report].
>
> [Halifax COW meeting, December 4, 2012]

Later (in the official minutes of the COW meeting), the approximately four hours of debate and the 97 priorities and comments of the elected officials (expressed in the previous meeting) are visually distilled into brief bullet points in a chart, and then further distilled into 19 "themes" that happen to accord with the definition of the situation already being fostered by Halifax management. The meeting minutes prepared by the Municipal Clerk do not mention the near fisticuffs regarding the impromptu Council photo recess. The constructed budget themes travelled a great distance from the rich description given by the elected officials, and transformed into generic categories (for example, taxes, public safety, transit, road service, and heritage). Thus the encroaching ideas of the elected officials are now less dangerous and will not disturb the established passageway. The themes constructed by management (and formally recorded in the minutes of the Council meetings) are

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[12] Note the plural form – "we" are in that top left box. And it seems the only way to get out of that box is to follow the arrow on the diagram. Alas, this puts everyone in another box with another arrow.

all pre-established operational categories of the municipal management structure. For example, one of the themes is iden-
tified as "state of good repair". Actually, this was not specifically mentioned by any of the Council speakers, but when tran-
scribed into the form of visual accounting – text such as writing, graphs, figures, or statistics – the categorization helps to
monopolize ideas. It also creates dramaturgical loyalty specifically to the "Attachment A" referred-to above by the CAO. A
mandated requirement had been established; if you wish to obtain budget resources, you will have to come this way.

Dramatic realization and idealization help the municipal management infuse their activity with visual signs to convey
"facts" that otherwise might remain ambiguous. For example, the Halifax CAO and budget staff arrive at a public budget
meeting with armloads of reports, computer printouts, and calculators. These are mostly ignored during the actual budget
meeting but nevertheless create an image of due diligence and painstaking work that must have produced that pile of doc-
umentation. Such activity is part of the visual accounting performance. For the budget team's recommendations to be imple-
mented they must mobilize activity to support their enactment. Goffman (1959, p. 29) speaks of his experience with
idealized standards when observing "sympathetic patients in mental wards [who] will sometimes feign bizarre symptoms
so that student nurses will not be subjected to a disappointingly sane performance". This capacity for idealization can be
seen as a ceremonial performance. Idealization is also enhanced by the use of visual status symbols. For example, the munic-
ipal budget process has an idealized standard for due process and a desire for oversight by elected officials. Therefore, the
role of the elected official is consistently celebrated through signatures on budget documentation, introductory speeches
by the Mayor and the elected Chair of the Budget Committee (both of whom have very little to do with writing of the budget
accounts), and all-round congratulations for dutiful public service for the benefit of those at home watching the televised
budget proceedings. The elected officials are often the recipients of accolades or derision resulting from the tabling of the
annual capital budget that may provoke civic constituents to be overjoyed at a capital plan to newly pave their street, or
to be annoyed at having a solid waste treatment facility built near their residence. An alternate reading of the capital budget
may reveal that the municipal councillors are often bit players in the budget preparation, usually having little knowledge of
the capital projects prior to public presentation by management. Municipal councillors seem to prefer a frontstage role as
star actors. Dramaturgical analysis reveals less important supporting roles for councillors, and often councillors are more
akin to members of the audience since much of the budget process involves one-way communication and information from
management.

Mystification involves the maintenance of rituals and, in the case of budget making, a variety of visual aids. These help
create an appreciative audience in admiration of the performance. "Restrictions placed upon contact and the maintenance
of social distance provide a way in which awe can be generated and sustained in the audience – a way in which the audience
can be held in a state of mystification in regard to the performer" (Goffman, 1959, p. 74). In municipal budgeting, the man-
ufacturing of awe gives the presenters room to manoeuvre (narrowing the social distance to the "superior" status of the
elected councillors) so that the budget presenters can foster the vision that has been scripted and rise above the stereotype
of the accountant as a backroom, socially-inhibited bean counter (Jeacle, 2008). Accounting language can also be seen as an
agreed-upon way of visualizing and communicating images of reality (Oakes, Townley, & Cooper, 1998). The budget manager
has impressive control of an awe-inspiring vernacular that includes imposing technical language such as debits, credits, def-
icits, discount rates, fixed overhead allocations, debentures, and fiscal reserves. Furthermore, the Halifax budget manager is a
"CPA" – Chartered Professional Accountant – supporting the impression of ideal qualifications for the role. Goffman (1959, p.
55) notes that there is a "rhetoric of training... whereby [accounting] licensing bodies require practitioners to absorb a mys-
tical range and period of training... in part to foster the impression that the licensed practitioner is someone who has been
reconstituted by his learning experience and is now set apart".

In dramaturgy, performances of the social are conceptualized as messy. The $1 billion annual amount of economic activity
in the Halifax budget manifests itself in the accounting department as a multitude of general ledger accounts, making it dif-
ficult or impossible to follow the "chain of translations" (Czarniawska, 2010, p. 436) from political commentary to actual
funding allocations in the budget. Once the political commentary is visualized as technical accounts, the processes that
are publically lauded as open and transparent are surely more turbid. The April 30, 2013 Council motion to approve the
municipal budget is a case in point; even the mover of the budget motion was unsure as to its constitution.

> Deputy Mayor Rankin: There have been <u>many</u> reports... but this <u>appears</u> to be the motion for our consideration today.
> [Halifax RC meeting, April 30, 2013]

The Council is asked to vote on the motion that takes Deputy Mayor Rankin 7½ minutes to read into the record. The omni-
bus motion includes a slew of accounting images: two staff reports; the Operating Budget document (349 pages); the Project
Budget (203 pages); tax rates for urban, suburban, and rural areas; a transit plan and associated taxation; a complex tax
structure map; resolutions on education funding and fire protection funding; distribution of information to taxpayers; inter-
est rate authorizations; withdrawals from reserve accounts to pay for capital; and long term debt issuance. All this in a single
motion; Yes or No.

> [During the budget meeting, there were numerous questions and angry disagreements on the meaning of various items
> and effects on specific district taxpayers. Disputes over snow clearing subsidies appear to threaten passage of the entire
> motion.]
> [Near the end of the meeting, the Chair of the Finance Committee announces the discovery of "new information" that
> causes him to no longer support the motion that his Committee developed.]

Councillor Karsten (Chair of Finance Committee): I want to be obliging, but maybe we need to take our break, Mr. Mayor, and have staff give it some more thought, and come up with something else creative.

[Halifax RC meeting, April 30, 2013]

After a lengthy break in the budget theatre, where everyone except the municipal managers went for supper, Council returned to hear that staff was unable to be "creative" enough to solve the impasse related to the snow clearing budget. Wonderfully, there were no further speakers on the budget and the Mayor took the opportunity to call for voting on the budget proposal. The various controversies seem to have dissolved during suppertime and the motion resulted in a 17-0 vote in favour of the budget. When the voting result was displayed on the computer monitors in the Council Chamber, several Councillors snickered and yelled out jokingly that they should call for "a motion of reconsideration" or a vote recount. But it seemed the situation was so messy that the only possible route was to accept the budget resolution and move on to the next item on the Council agenda. The remarkably unanimous vote on the budget motion shows how a preferred definition of the situation can prevail because frontstage actors may be prepared to overlook inconsistencies in their performances.

4.3. Audience

The dramaturgical idea of performing regions and performances, discussed above, has implications for conceptualizing the audiences that may be interested in budget theatre. Visual research in accounting often takes a strategic approach (Meyer et al., 2013) where visuals are instrumental to the extent that they produce desired responses from audiences (also known as spectatorship, Brown, 2010; Mitchell, 2002). This is prevalent in resource-allocating processes such as budgeting. At the formal "budget day" presentations, the Halifax Council and senior management perform the budget to each other and to themselves. There is little opportunity for direct interactions with the citizen spectators who are physically present. Before allowing the councillors to discuss the budget documents, the Mayor calls upon municipal administrators to present an overview of budget issues and their recommendations. The presentation is understood as a chance for audience members to reflect on the proposed budget, yet the presentations given do not practically involve the chamber audience. Municipal staff often refers the Council to "documents you have before you", "the results of the public consultation", or "the discussion that we had at the Finance Committee last week". Discourse is kept within the confines of supposed shared knowledge between officials and the Council, allowing the dramaturgical team to enact the appearance of proficiency and commitment to their roles as guardians of the municipal budget. Critique by the public audience is effectively restrained (Futrell, 1999). Even the municipal staff in attendance is marginalized if a non-scripted recital thwarts a Councillor's performance.

[Councillor Nicoll asks the CAO a complicated question about the projected "budget surplus". The staff response was apparently too wordy and the Councillor realizes that the CAO's recital is taking time off her 5-min speaking allotment.]
Councillor Nicoll [interrupting the CAO]: "I'm on the clock, <u>sooo</u>..."
CAO [truncating the explanation]: "My comments are <u>complete</u>."
[This evokes loud chuckles from the audience as the Councillor continues her own performance, subsequently making sure to not make the mistake of asking too many more questions.]

[Field notes and transcript from Finance Committee April 24, 2013]

There are 25 visible microphones[13] in the Halifax Council Chamber. None are located in the area designated for the small audience in attendance, but audiences are difficult to tame and they find other ways to make their voices heard. Social media and mainstream media reach out beyond the Council Chamber and ensure that budget stories proliferate.

The elected officials strut and fret their hour upon the budget stage, seeing themselves on the television monitors and knowing their constituents may be watching. Another election is just around the corner. The unseen watchers of the television broadcast (or the internet "streaming" equivalent) have other things in mind. The budget for some of the taxpaying audience is a device that inflicts fiscal pain. Fixed-income senior citizens, struggling businesses, and other economically disadvantaged actors all fear the budget and its tax increases. The budget is an unwanted charge to their bank accounts. Another category of audience is what I will call the casual observer. The casual observer watches the budget broadcast as entertainment and is far less interested in looking at pages of accounting schedules that are filled with rows and columns of numbers. The casual observer is interested in people. Budget performances have the potential to produce melodramatic soap-opera celebrities. A recent star-power example of municipal celebrity is former Toronto Mayor Rob Ford who was regularly featured on international news networks, such as CNN on November 18, 2013, and several talk shows, including The Tonight Show, The Daily Show and Letterman's Late Show.

Toronto Mayor Rob Ford: The taxpayers are going to get robbed blind.
The taxpayers want me to save money but the councillors want to spend it.
[The Mayor then proceeded to list 25 motions that he intends to "lay out on the floor of Council" but he refused to show them to the executive committee. The list included budget cuts to the Councillor's travel accounts and reduction of Councillors' staff.]

[The Toronto Sun, January 29, 2014]

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[13] One each for the Mayor, CAO and Solicitor; one each for the 16 Councillors; and six for staff.

Halifax budget meetings often feature a range of Rob Fordian political emotions such as passion, controversy, optimism, alienation, amusement, greed and hostility.

[At one point in the 2010/11 budget debate, the Halifax Council considered allocating a large sum of money into a temporary account called a "strategic projects parking lot". The councillors could nominate projects to be funded, i.e., listing them for inclusion in the parking lot, and Council would later have to choose among these competing projects.]
Councillor Mosher: We come around here and the only way to get something in [the budget] is to take something out. The parking lot is like throwing a piece of meat in front of a bunch of hungry wolves.

[Halifax RC budget meeting, April 28, 2010]

An omnipresent component of the audience in budget theatre is the news media – television and newspaper reporters who inscribe budget interactions and write interpretations for publication. The news media is an audience with an important difference, i.e., they in turn have a large audience to entertain. For them, the Halifax budget is headline news and a generator of increased audiences that may boost advertising revenue. The news reporters witness the budget-making drama performed in the Council Chamber then spread budget knowledge they (the media) help create. News reporters may not have accounting training but they do know what will grab the attention of their followers. Often the rendered budget knowledge does not meet the purposes of actors in the municipal bureaucracy. This is a regular occurrence. Published news commentary on the 2014/15 Halifax budget is an example.

Herald News headline: HALIFAX BUDGET WILL COME IN SHORT
[First line of the story:] Halifax is forecasting a $303,000 budget shortfall as vacant buildings, overtime staffing and a drop in revenue weigh on the municipality's bottom line.
[Last line of the story:] Halifax's debt as of the March 31, 2014 audited financial statements was $219 million.

[Herald News, Brett Bundale, September 16, 2014]

The headline, leader, and closer of the Herald news story all conflict with the definition of the situation being fostered by the Halifax municipal executives. Halifax management repeatedly enacts the financial condition of the municipality as being "professionally" administered. The Herald news story conflates the alike-sounding but dissimilar concepts of deficit and debt, as well as declining to mention that the $303,000 deficit would be an immaterial amount – 0.0003 of the annual budget. Audiences in the budget theatre often interact with each other. For example, the news media regularly reports on performance of the Municipal Council. Yet the background of elected officials often does not prepare them to undertake complex fiduciary duties. In the case of Halifax, its annual budget of nearly $1 billion is subject to debate by the Municipal Council – an elected collection of career politicians, taxi drivers, school teachers, a librarian, a Boy Scout leader, an insurance sales consultant, and so on. They are also subject to constraints within the visual accounting system; for example, the Mayor may decide to cut-off further speakers in a public hearing process or limit speeches by Councillors to only three minutes, after which their microphones are automatically switched-off by the audio system's countdown timer. The apparatus of budgeting is complex and grows within its processes as theorized by Foucault's (1977, p. 195) notion of "dispositif" – systems of thinking that produce dispositions and play a role in dominating strategic functions such as budget negotiations. These act to "construct controllability boundaries" (Gendron & Spira, 2009, p. 97). The budget process may be seen as a control mechanism for behaviour but this paper tries to understand the complexity of budget control boundaries that are dramaturgically unstable, depending upon competing views of reality. Such views are constructed with visual accounting performed for audiences.

The citizen audience physically present in the Halifax Council Chamber on budget day is normally quiet. Protocol requires the audience to behave and a sergeant at arms is on hand at all times. Boje et al. (2004, p. 767) discuss behaviour clues that are administered with closure techniques such as "strong cultural norms that guide the behaviour of theatre goers: pay for admission; dress up to see and be seen by the other patrons; do not interact at all with the events on the stage". There is often a delayed response from the citizen audience sometime after the official budget show is over. Individuals and groups begin to understand that the budget rhetoric often translates into higher taxes and/or changed municipal services. Also, various understandings of the budget surface through news media and social media. Let us consider the Halifax capital budget and assume there is a local movement to spend $25 million to construct a paved road in a sparsely populated rural district. The audiences in this situation could include the earnest councillor for the district, angry citizens and truck drivers who are fed-up with existing potholes, paving contractors craving a lucrative government contract, municipal staff, news media, other councillors with their own wish list for pavement, and many others. Visual artefacts also get into the action: a flood of emails to the Mayor, the road itself and the potholes that have found a home there, debts on the balance sheet, and newspaper stories. Visual communication also includes a website (halifaxpotholes.com) that collects stories, rants and a facility to "submit a hole" by uploading, to the website, a picture and story of an offending local pothole. A capital project for pothole abatement is a budget proposal that easily allows itself to be visualized by councillors and taxpayers. Such clear visualization exerts stronger influence on the budget accounts than, say, the capital investment needed to upgrade the enterprise resource planning (ERP) system. ERP and other computer software are less easily visualized and accordingly less likely to attract votes on budget-approval day. The existence of influential visualization raises the possibility of impression management tactics. This is discussed in the next section.

4.4. The management of impressions

Goffman theorized that the social may be considered from the point of view of impression management, where a team of performers collaborate to present to an audience a preferred definition of the situation. In municipal budget-making, impression management involves balancing diverse demands and creating a "monopoly of credibility" (Neu & Wright, 1992, p. 645) with the Municipal Council, other institutional players (such as provincial government officials), and citizens. When impression management is effective it projects an aura of authenticity and allows budget makers to maintain domination over their declared area of accounting expertise. Dramaturgical studies have explored collective writing and found that staged performances are often episodes of impression management. This raises a question – do citizens of Halifax think the CAO wrote the entire budget? The public outpouring of thanksgiving to the CAO by the elected officials would indicate that is the case even though such a proposition is outrageous. Yet ownership is attributed when convenient.

[Councillor Dalrymple enthusiastically expounds upon what he sees as the many virtues of the proposed budget. He says we should not be looking at the "minutiae" and he spends most of his 5-min speaking allotment praising Halifax and the CAO for the excellent Halifax budget compared to "Halifax of the past" and to other government organizations.]
[The CAO jumps-in to joke that Council should vote to extend Dalrymple's time at the microphone.]
[Field notes from Finance Committee April 24, 2013]

The CAO slipped out of role, temporarily giving the audience a glimpse that a performance is underway. Not everyone on Council is as generous as Dalrymple. It is clear at this point that most of the elected officials do not recognize the budget as their own. They take a combative tone as if the budget is full of tricks that must be exposed.

Councillor Hendsbee: Like my hair, I will be going through these books with a fine tooth comb.
[Another councillor announces that she is "on board" with the budget for the first time since she joined Council – fellow members vigorously applaud. The Councillor then drills the presenters at length while jesting about trying to find a reason to vote against the budget once again.]
[Field notes from Finance Committee April 24, 2013]

This illustration speaks to the fragility of the power structure in the municipality. Important decisions often do not achieve a level of unanimity. As indicated above, ironic remarks may be expected "by which a teammate jokingly rejects the line while seriously accepting it" (Goffman, 1959, p. 91). Public disagreement among members of the team diminishes the reality sponsored by the team. This may encourage episodes of impression management in municipal budgeting. For example, the annual Halifax budget process has to grapple with policing costs in the substantial amount of $74 million. The police organization is rooted in the territory of the municipality but springs up in a variety of tactical activities, visual military rituals, and ongoing financial obligations. Theoretically, the Police Department cannot move or delegate its operations. It has to sustain its legitimacy to command respect and to receive budget resources.

Policing as practice is an elaborate form of ritual, an illusion of control in a divided, democratic, secular society in which strangers must somehow get along... policing through its own promotional rhetoric and politics created quasi-sacred status in the polity. The police are a kind of aberrant and sacred island amid a sea of secularization. At the same time, they are what society makes of them, "dirty workers" of a kind, and so they keep much of their work out of sight and back stage.
[Manning, 2008, p. 688]

The budget-presenting members of the Halifax Police Department perform their authority with visual symbols such as full para-military uniform, valour medals, and shoulder epaulettes. Simultaneously, conditions such as citizens' fear of crime and widespread feelings of personal insecurity may have already assembled a convincing case for perfunctory approval of all of the budget requests of the Police Department.[14]

Police Chief Blais:
We're talking about a city of 400,000 people where our homicides have been going down, our attempted homicides are going down, firearms that have been discharged have been going down.
But we still have work to do.
[Excerpt from the Herald News, April 23, 2014]

Deputy Police Chief Moore:
We were the murder capital of Canada.
We've had some significant gun-violence issues.
I'm not prepared to take my foot off the gas.
There is still lots of work to be done.
[Excerpt from the Herald News, September 22, 2014]

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[14] Studies imply that citizens, especially older citizens, have an increased sense of crime-related fear even though Statistics Canada has reported a dramatic decrease in crime rates over the past decade.

The above closing remark from each of the Police Chief and his Deputy seems ominous. The "fact" that there is "still lots of work to be done" (implying a need for increased budget resources) is presented by visual exhibits in the police budget – such as PowerPoint slides that refer to the "Mayor's Roundtable on Violence" and a "priority alignment business case" to obtain specialized equipment to respond to serious situations. In the policing industry, specialized equipment may refer to costly budget items such as computerized smart guns. The term "smart gun" conjures an image that the weapon recognizes its legal owner. In some cases, this seems true enough. The bank robber who successfully disarms an arresting police officer does not have an authentication that is known to the officer's smart gun; so the weapon will not discharge a bullet on behalf of the robber. The smart gun, if purchased, would "cause" the police budget to require more money for operations in addition to the gun's high initial capital cost of acquisition. The smart gun also requires individualized software to perform such tasks as controlling the "progressive" weapon firing rate. And if fired, the gun will automatically send a report to the police information system (and to back-up police officers) telling where and when the weapon has been discharged. The images of the smart gun write a portion of the budget because a case is made that, without its associated capital and operating costs, citizens cannot hope to feel safe. Police managers have no choice but to keep up with weapon technology if they, like Deputy Chief Moore, do not intend to take their foot off the gas.

This section provided a rehearsal of Goffman's dramaturgical concepts of performing regions, performance, audience and impression management in the context of municipal budgeting. This sets the scene to pull these concepts into a theorized storyline (Golden-Biddle & Locke, 2007) around visual accounting. The next section does so by dramatizing a problematic account of municipal taxation.

5. The municipal budget as visual accounting discourse

Dramaturgical analysis shows that municipal tax rates are embedded in a complex set of accounting calculations and able to "disappear from view" even though the subject of taxation continues to be in plain sight of the municipal actors. In this section, theatrical visualization of the budget is organized around a mini-play, based on my observations in the budget theatre, with the following programme:

Organization → Halifax Regional Municipality
Setting → the Halifax Council Chamber at City Hall

Main plot → the 2013/14 Halifax budget <u>does not</u> contain a tax increase
Counter plot → yes it does
Dramatis personae → managers, councillors, budget papers, citizen blog, newspaper
Dramaturge/Storyteller → yours truly

5.1. Act I – problematizing the idea of municipal taxation

In the case of the 2013/14 Halifax budget, the newly-elected municipal council strongly wished to identify itself as opposing budget proposals that would have the effect of escalating taxation. However, the municipality is much easier to manage if there is an increase in tax revenue. So management's concern is to secure agreement for an increase in taxes in such a way as the other actors are prepared to deny that this has occurred.

Interest in visualizing common budget parameters begins well in advance of budget day. To accomplish a shared vision, management appeals to mega-processes. Picturing and calculating the city (Lapsley et al., 2010) includes so-called visioning processes of what the city can become, for example, the Halifax Regional Plan.[15] Management's interpretation of the plan is purported to be foundational for the budget. But municipal mega-processes are so costly, geographically dispersed and time consuming that the hapless elected official could never hope to duplicate or even successfully challenge the reported results. Halifax management envisioned the 2013/14 budget with a "Priority Outcomes Report" as follows.

The foundation of the Halifax strategy is the Regional Plan. The Regional Plan was developed with extensive public consultation and the current review continues that rigorous consultation process. In addition, the Citizen Survey conducted in January of 2012 sought to solicit public opinion on community priorities. All of the direction in the Regional Plan, Citizen Survey Results, and staff expertise[16] has been used to develop the Priority Outcome Recommendations included in this report.

[Recommended Priority Outcomes Report, December 4, 2012]

Management, though, has to be magnanimous toward the elected officials even as the Priorities Outcomes Report creates hazards for anyone to disagree with it. Accordingly, the Report provides the following alternative for consideration by the elected officials.

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[15] The Halifax Regional Plan is outlined in a highly technical document of 118 pages plus 19 land-use maps.
[16] The senior staff consultation became known as the "Champions Table".

Alternative: Council could choose not to provide priority outcome direction to staff and deal with their priorities during the 13/14 budget deliberations. This approach is not recommended by staff since delaying priority direction would inevitably prolong and delay the budget approval process.

[Recommended Priority Outcomes Report, December 4, 2012]

The recommended alternative implies that a Council that is not willing to "provide direction" is either incompetent or prone to "inevitable" delay of due process. The Council unsurprisingly agreed with the main recommendation in the report, ignoring the alternative of considering other than what management has summarized. Once the Priority Outcomes are adopted by the councillors as their own, the deliverables (operations such as fire protection and policing, and projects such as sewer construction) need to be funded. This will require a substantial increase in municipal revenue. Such revenue is primarily driven by taxation. Thus, Halifax management recommends to the Council that the 2013/14 budget be based on an increase of tax that would be equal to the Consumer Price Index plus 1%. During the budget presentations, a tax increase based on the Consumer Price Index is frequently characterized as not really being an increase – "no increase other than natural inflation" – or at worst, the Consumer Price Index is displayed by management as a "standard", "reasonable", or "minor" increase.

> Richard Butts (CAO): The Finance Committee provided a recommendation to limit tax increases to the Consumer Price Index (CPI) + 1%; and also asked for a shadow budget of no tax increase and a further reduction of the tax rate. At last week's Finance Committee meeting, Mr. Mayor, we received a direction to use the no increase option as presented during that meeting. So the budget you have before you today [pause] does not have a tax increase.
> [While the CAO is presenting this, a PowerPoint slide on the monitor says "Residential and Commercial Tax rates drop".]
> [Halifax RC meeting, April 30, 2013]

Apparent from the excerpt above, there are at least two visions of the budgets at play here – the CPI + 1% budget on the main stage, and a "shadow budget". A budget in the shadows seems to imply an undesirable thing lurking in the background. The CFO proposes a solution based on unchanged tax rates, average property assessments, inflation, and several other thorny points of calculation.[17] The upshot is that the budget proposed under this no-tax-increase option would effectively increase overall municipal tax revenue by $13 million.

> Greg Keefe (CFO): So to explain the "No Tax Increase Option", what this actually means: it's, it's a very tough thing to define. So I'll try to do it. The only extra tax revenue we've got comes from the Assessment Roll that's due to the expansion not to the market increases. So for residential what does that mean? It means we decrease the rate to offset the one point four percent increase in the assessment for fully-capped homes – which breaks them out even. Assessment up one point four, the rate down one point five, they break even. Fully-capped properties see no change in the municipal tax. Others will benefit from the reduced rate, but the actual tax on the property will go up because the assessment has gone up more than the one and a half percent, umm, because they made some renovations or in some cases they bought a different house.
> [Mr. Keefe continues his explanation for a considerable time with several complex charts full of numbers and calculations. It seems that taxes are lower for some taxpayers, but higher for others.]
> Greg Keefe (CFO): On the next slide, just in terms of openness, and, just [he chortles at this prospect] to bring some clarity to the averages [laughs again]…
> [more lengthy explanation of a variety of averages and "interesting facts", then he concludes…] So, we use averages; it's a way of talking how do you handle a hundred and fifteen thousand properties in a few statements to manipulate. And averages is a good way to talk about it. But as you can see, as you drill deeper the picture on averages changes.
> [Halifax RC meeting, April 30, 2013]

Other *dramatis personae* also recognize the burden of taxation as their problem. The members of the Finance Committee have already indicated their no-tax positions by voting on budget motions at the committee level. However, their position is fluid because Finance Committee decisions must be ratified by the Regional Council, and the Council budget debates allow for new demands for services not contemplated in the discussions to date.

5.2. Act II – visualizing a definition of the situation

Since budget-making is a process that attempts to describe reality, there is bound to be competition in stabilizing, as Goffman would say, the definition of the situation. It is in this sense that visual devices can compete with others seeking to define the situation otherwise. In municipal politics, elected officials are always in-between competing interests. The rhetoric of lower taxation is too loud to ignore, however the constant demands for more and better services depends on higher taxation. From its opening gambit in the Finance Committee deliberations, the 2013/14 Halifax budget was scripted as an exemplar of fiscal success – new services included in the budget with no increase in taxation. The Mayor, staff, and many Councillors

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[17] From the taxpayer's point of view, the calculation of concern is the formula that determines the annual tax bill. This is calculated by multiplying: (the valuation of the taxpayer's property as assessed by the Provincial Government) × (the property tax rate set by Municipal Council vote in the budget process).

lauded this wonderful achievement, ad libbing the "no tax increase" scenario in a great many speeches. However, Councillor Outhit did not accept the theatrical cue.

> [Mr. Keefe (CFO) responds to Councillor Outhit's question about a guarantee that taxes will not see an increase. The response was that only 38% of Halifax businesses will see their tax bill decrease. At this revelation, the red-faced Outhit lights-up and becomes belligerent, arguing with the Chair and delivering several insults.]
> Councillor Outhit: Overall we are not bringing-in more taxes. I get that. New businesses paying new money. But of <u>existing</u> businesses, who paid taxes <u>last</u> year, and will get a tax bill <u>this</u> year, <u>70% of them may see some sort of tax increase</u>. [Then after further heated argument with the Chair of Council…]
> Councillor Outhit: If you want to snow the people, go ahead and snow the people!"
> [The Chair rules Councillor Outhit's commentary out of order and, after being unsuccessful in securing an apology from Outhit (who stormed out of the meeting room at this point), changed the focus and swiftly called for the vote on the budget.]
>
> [Field notes and verbatim text from Finance Committee April 24, 2013]

The municipal executives, however, had locked their allies into place with both a prior joint commitment to delegate the budget review process to the Finance Committee, and a formal motion to accept the Priority Outcomes proposed by management. The accounting literature shows that organizations tend to manage impressions by consistently portraying more good news than bad (Jones, 2011). This is particularly the case in municipal government where the Council must periodically stand for re-election. In effect the accounting for taxation had become an obligation in the management of the budget. Despite the rant of Councillor Outhit, the vote to approve the 2013/14 budget was unanimous.

5.3. Act III – making a tax increase disappear

The scripted cause – that of presenting a no-tax-increase budget that actually approves $13 million additional taxation – is stronger if the actors accept a rhetorical vision of lower taxes. The Council, aware of the complexity of the municipal tax structure, is happy to assign the explanation role to management. However, even top management is uncertain about the actual workings of the taxation system. The interests of the Council and management became aligned by means of one actor becoming the Director of the Halifax budget drama. This was evident in the following excerpt from the budget presentation to the Finance Committee.

> [A motion is made to forward the no-tax-increase budget to Regional Council. Then Councillor Mosher begins a lengthy congratulatory speech which she follows with numerous questions about the budget. She drills the presenter about the budget and its reference to inflation. The presenter stutters about the increase in expenses proposed to the Council as increases due to inflation.]
> [All now defer to Bruce Fisher, the municipal tax expert, who speaks to Council for the first time this session. Fisher is an accountant with the dramatistic title of Budget Director. He is introduced as the only one who understands the Halifax tax structure, and the room laughs nervously at the apparent truth of that statement. This joke would carry through the discussion of the budget. Mr. Fisher seems to be imbued with an aura of "mystification" (Goffman, 1959, p. 74) and he quells the stream of questions from Council Members with a few simple words.]
> [The head of the Council takes the opportunity to speed-up the proceedings, announcing that he is putting the timer on.]
>
> [Field notes from Finance Committee April 24, 2013]

Mueller (2017) uses Goffman's artistic imagery to account for team performances around strategy. Music, for example, alerts us to the negative effect of discordant notes which can disturb the character of an entire performance. After Fisher's intervention that smoothed-over management's and Council's lack of deep knowledge about the tax system, Council then toned down its aggressiveness and allowed the management performers some breathing space to build the desired impression. This permitted the Halifax budget performances to coalesce around a zero tax increase "for the good of the audience, as a protection or a threat that close inspection would destroy" (Goffman, 1959, p. 76). Thus, political acceptability of the no-tax-increase budget must be perceived as precarious. Indeed, a raucous debate on snow clearing took place before the final vote was taken on the budget and Council controversially agreed (in a vote of 9 in favour and 8 against) to provide 1% tax increase to provide money to pay for the added snow clearing service.

> Councillor Watts: So, we've just raised taxes. After we just said no we weren't going to. We just changed our mind and raised taxes… just to be clear, that's what we've done… [sardonically] <u>Thank you.</u>
> [No one responds; the Mayor immediately calls for a recess.]
>
> [Halifax RC Meeting, April 30, 2013]

With the official vote to increase taxes (and tacit agreement for other increases in the budget for parking and by-law infringement fines, fees such as sidewalk charges, area rates for schools and public transit, and other pseudo-taxes) the vision for the budget is nearly complete. Now the tax increase in the budget is $13.8 million. Other revenues also show increases year-over-year. There is little discussion of the supplementary revenue sources – these quasi-tax increases conveniently disappear into the background. With intense focus on property tax, the other bits and pieces dissolve into the whole and become durable. The total budget for 2013/14 was approved as an omnibus motion in the amount of $824 million. This

was $34 million higher than that of the prior year. Clearly, management has been successful in forming an image of the budget where significant additional financial resources must be included – even in the face of a sustained movement for a budget with no tax increase.

5.4. Act IV – performing accounting authority

The no-tax image of the budget has successfully grown with numerous performances to support the desired definition of the situation. At this point, visual artefacts are produced and performed to protect the interests of the actors. The Halifax municipal website is updated with all kinds of good news. These include more aggressive communication channels that take a markedly different shape as a single actor is able to perform accounting authority on behalf of the municipality. The Halifax tax structure that determines each homeowner's tax invoice, although not understandable to anyone except Bruce Fisher, the Budget Director, can now be promoted as a simple set of budget messages in a YouTube video entitled "Municipal Budget 101". Starring in the video, Mr. Fisher calmly communicates a few distilled messages on behalf of the entire budget enterprise:

- "Our finances, and your money, is well taken care of."
- "Halifax taxes benchmark fairly well against other cities across the country."
- "Should we try to keep taxes as low as we can?"

As the last point is being stated, three checkboxes roll onto the computer screen:

✔ Better Services
✔ Lower Taxes
✔ Efficiencies

According to Davison et al. (2015, p. 356), visual devices such as YouTube videos and information bulletins produce a new "malleable digital image form… vehicles for communication, identity and community-building". The Halifax Tax Department is mobilized to mail an information pamphlet to all Halifax taxpayers entitled "Your Municipal Tax Dollars at Work". The pamphlet features a column graph with "Residential Tax Benchmarks" that have been prepared from a survey of "Typical Home Taxes". This document is a reprise of the budget PowerPoint slide that played so well to the Finance Committee audience.

[A colourful bar graph is shown on the computer screens. This compares "typical" taxation of a dozen selected cities in Canada. Halifax sits neatly near the extreme left of the graph – the ideal location because this signifies relatively lower taxes compared to the benchmarks.]

Finance Committee Chair Karsten: Oh so you mean Halifax is <u>there</u>, way over there on the <u>left</u>. That's a lot better than being on the right.

[As the budget presentation progresses, financial staff soak-in a great deal of praise for the favourable depiction in this graph. No one spoils this performance by pointing-out that the Halifax tax column is extremely close in amount to six other municipalities on the chart, and the only cities exhibiting discernably higher taxes are the much larger cities of Toronto, Vancouver and Victoria.]

[Field notes and transcript from Finance Committee April 24, 2013]

The numerous components that comprise the budget are rendered unseen because they are collapsed into unified visual tools such as charts and graphs. The visual studies literature alerts us to "the unseen" when encountering visual text (Foster, 1988). Whether a picture or a chart in a budget report, the central idea is visually imprinted on the audience and comes across instantaneously and memorably (Meyer et al., 2013). Thus, the Halifax management effectively reduced the participants in the budget drama to a small number of representatives so that taxation could be explained with the aid of a few diagrams using management's image of reality. Management had converted the interests of others into their own and thus temporarily gained obedience of the cast of characters. This included even the independent news media. The Halifax Herald (front page, May 1, 2013) was obliged to report that a tax increase had been authorized; however, the headline was kind – "A small tax hike for Halifax". The text of the newspaper story started with a welcome report that the budget would henceforth cover sidewalk snow clearing: "Peninsula homeowners who have been clearing their snow-covered sidewalks can put away their shovels". The news reporter seemed to have adopted the confusing tax vernacular of the Halifax CFO: "Although the general tax rate will now go up, that won't necessarily mean a corresponding hike in that homeowner's tax bill". The news media thus became part of the no-tax-increase image. Communication techniques such as strategic ambiguity assist in the development of the budget storyline. Thus accountants can perform their authority to work on a no-tax-increase budget, but taxpayers still have to pay more taxes due to property assessment increases. Favourable media coverage helps in "cooling the mark out" where additional taxes are extracted from the mark (taxpayer), followed by "teaching" the mark to accept the loss without complaint (Goffman, 1952, as discussed in Fine & Manning, 2003, p. 44).

If knowledge relates to the certainty around a proposed definition of the situation, then the task for the researcher is to analyse how this type of conviction comes into existence contrary to competing versions of social reality (Meyer et al., 2013).

The dramaturgical analysis in this section demonstrated that municipal tax rates are embedded in an accounting milieu composed of complex assumptions and calculations as well as numerous visual artefacts. These immerse the budget process in formal visioning exercises and less-formal definitions of the situation that are dramatically performed by management and the elected municipal officials.

6. Conclusion

This paper contributes to the conversation around visual analysis in accounting research (Davison, 2015; Davison et al., 2015; Jones, 2011; Malsch & Gendron, 2009). The call for critical visual research, especially in the field of management accounting and public sector management stems from a deficit of the visual in case-based studies of accounting. The "visual turn" has produced a persuasive theoretical grounding and discussion over the past decade. However, the visual turn in accounting is still in need of a variety of empirical illustrations of its theoretical concepts. By examining the budget processes of the Halifax Regional Municipality, this paper pays attention to how actors in municipal administration use visual images in practice. Following Goffman's dramaturgical framework, this research accepts the notion that municipal budgeting is dramatic. The reputation of budgeting (and accounting generally) as mundane administrative work is unwarranted (Jeacle, 2008). Seeing accounting discourse as "theatrical" helps us realize that Goffman's concepts of performing regions, performance, audience, and impression management in budgeting involve skillful use of imagery. Since the municipal budget is a socially-constructed vision of a contested and ever-changing reality, its construction depends upon how municipal actors perform their accounting authority. These performances are infused with a broad range of visual phenomena.

A central impression presented in this paper is that of uncontrollability. The apparatus of budgeting is complex and grows in an undisturbed way, given that budget actors seem to be passive in taking leadership roles in order to substantively promote change. Power (2013) understands "apparatus" in the context of Foucault's (1977, p. 195) notion of "dispositif", which is a system of thinking that has a dominant strategic function as negotiations produce dispositions. I support this view by dramaturgically calling attention to numerous elements of budget-making that highlight visual accounting as part of its apparatus. This includes budget process diagrams, accounting spreadsheets with detailed budget line-items, engineering photographs of capital project sites, ritual enactments of dramatistic managers, videos "explaining" tax policy, municipal web pages, television screens showing the elected officials in action, and other visualizations that "construct controllability boundaries" (Gendron & Spira, 2009, p. 97). This view is in contrast to classic theories of controllability. For example, Ouchi (1979) considers various approaches[18] that influence the boundaries of controllability, including a bureaucratic control philosophy based on Weber's (2002) "ideal" bureaucracy. This model is characterized by hierarchical authority relations, personal scrutiny, and defined spheres of competence subject to impersonal rules. Theoretically, the Weberian bureaucratic goal is to be rational, efficient, and professional. Thus, the budget process may be seen as a control mechanism for behaviour. Ouchi (1979) stresses that it is of fundamental importance to establish which form of control is most efficient. However, this paper does not emphasize efficiency or rational control. I focus instead on trying to understand the complexity of budget control. On the one hand, visual accounting highlights ritual enactments that collectively construct a "meta image" that the budget is under control. On the other hand, this paper indicates a backstage (as captured through analysis of the frontstage) in which the individual actors involved, especially the councillors, seem to lack sufficient power to "control" the budget. This impression of uncontrollability raises an important question: Is backstage uncontrollability of the budget in line with democratic accountability? This paper has dramaturgically engaged with this question by showing that stakeholder views of reality may be constructed with visual accounting, and that corporate drama may interfere with classic notions of controllability.

The research milieu for this paper has several limitations as well as opportunities for further elaboration. First, the area studied in this research was a single sector, city government. Since Halifax Regional Municipality, and only that municipality, is where I performed fieldwork and gathered artefacts, from a conservative perspective it might be argued that the level of analysis is too micro. A similar complaint was held against Goffman who was seen as "a discoverer of the infinitely small" (Bourdieu, 1983, p. 112). Although a tight focus may be a limitation for some, the case study does provide a useful platform to demonstrate theoretical ideas relating to visual accounting. Case studies offer a nuanced understanding of situations of uncertainty and instability (Cooper & Morgan, 2008) as well as shedding light on what accountants actually do in their work setting (Power & Gendron, 2015). There are many aspects of municipal organizational life that could have been explored. For example, differences of big and small administrations, differences of urban and rural districts, differences of strong mayor versus strong manager structures, the municipality of the present and the municipality of the past, silence as a counterpoint to discourse. An abundance of dichotomies. However, I found that this paper's contribution to visual accounting could be accommodated in a single municipal unit in Halifax.

I conclude this paper with a suggestion for future research. Critical accounting studies, when dealing with the visual at all, have tended to focus on technical visual forms (Davison, 2015) such as film, architecture, diagrams, colour, web pages, graphs, and other visual forms. However, visual accounting research has begun to surface ideas concerning the accountant's professional identity (e.g., Jeacle, 2012; Picard, Durocher, & Gendron, 2014). Further research efforts should be extended to the accountant persona given the high impact that professionals have on society. A useful research question would be: "How

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[18] Ouchi (1979) discusses several competing perspectives that influence boundaries of controllability, namely the market, bureaucratic, and clan control philosophies.

does the visual constitute the accountant's self?" Mead's seminal publication, *Mind, Self and Society* (1934) conceptualized the self and explicitly recognized the role-playing capacity of the self. Meadian roles that people play in society are "first rehearsed in the theatre of the mind and later performed in the theatre of life" (Czarniawska-Joerges & Jacobsson, 1995, p. 377). Accountants can be an audience of their own performance, and the self can be theorized as a product of visual performances. This suggestion for future research could, for example, be related to the important matter of accounting transparency. As stated by Roberts (2009, p. 964), "the power of transparency lies in the possibility that I and/or others will identify with the image of the self that such transparency offers: that I will recognize myself and/or be recognized in its categories". Thus, future research could make a contribution to the idea that accounting actors require an understanding of the self to explore tension between the seen and the unseen in accounting identity and roles.

Finally, it should be recalled that critical accounting researchers are actors in the construction of knowledge (Golden-Biddle & Locke, 2007). Trying to act as a dramaturge, I sought to show how visual symbols such as municipal flags, prayer invocations, poetry, impressive stacks of budget papers, para-military uniforms, the standard business suit, and a variety of texts play a role in the visual presentation of a municipal budget. Understanding this role is required for making evident both mundane and problematic performances of accounting. "Seeing and visualizing are implicated in strategies for knowing, for desiring and for the exercise of power" (Brown, 2010, p. 483). In this paper, I used dramaturgical concepts and visual accounting to expose fractious power relations among municipal stakeholders and to identify the asymmetry of budget information skewed in favour of management. This paper also reenacted visual drama that otherwise plays expression games, silences rivals, and promotes versions of reality constructed in the backstage of power relations. Thus, this dramaturgical research engaged with calls for a "visual turn" in accounting and did so by providing a critical perspective on municipal budgeting.

Acknowledgements

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