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'The spirits that we summoned': A study on how the 'governed' make accounting their own in the context of market-making programs in Nepal

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ABSTRACT

This paper presents an ethnography on the ways in which a large international NGO operating in Nepal mobilizes accounting in order to make operable a new market-based approach to development. Focusing on diverse groups of actors along the chain of translation, we show how it required unfolding experimentation to make accounting fit local contexts. Initially, these unfolding forms of using accounting constituted a particular strength in inscribing the ideals of the markets into the everyday doings of beneficiaries. However, we continue to explore the momentum created by the increasing levels of reflexivity on the side of 'the governed' that led to unforeseen discoveries in which also their personal hopes and desires, initially vague and abstract, can become translated into the NGO's accounting designs. In so doing, accounting became locally reprogrammed into a host within which seemingly unrelated local ambitions matured into enforceable agendas - something which gradually eroded accounting's thrust to govern along the NGO's aspired market rationales. We built upon studies in governmentality and Michel de Certeau's theory of everyday practice to conceptualize a form of resistance that is not outside accounting's webs of power but emerges in the course of 'consuming' accounting locally. We demonstrate how this resistance through (rather than against) accounting left the NGO with little capacity to guard against the ways in which the project became used for different ends locally. Like Goethe's sorcerer's apprentice, the NGO's managers did not get rid of the 'spirits that they summoned' but became trapped in their own accounting and, at least in part, themselves subject to governance 'from below'.

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1. Introduction

There is now a considerable body of work which has emphasized the increasing proliferation of accounting in the modern world as being linked to a much wider neoliberal spirit on how to govern the affairs of actors, entities and entire populations (for general arguments see Miller & Power, 2013; Rose & Miller, 2010). Accounting becomes pertinent for the "calculated management of life" (Miller, 1992), a form of indirectly intervening in the world in which we live, the institutions that make up this world, the ways we understand and act upon our choices, and the ways in which we administer our lives and those of others. As Miller and Power (2013, p. 558) have noted, "if organizing without accounting is increasingly unthinkable today, accounting also makes organizing thinkable and actionable in a particular way".

At the same time, the ways in which accounting enables the regulation of ever wider domains along its economic imperatives should not be considered as simple transition from one well-defined state of being to another (Chua, 1995; Preston, Cooper, & Coombs, 1992). Particularly if accounting's inbuilt performance ideas seek to replace alternative modes of organizing, subjects may engage in acts of resistance. While there is now a rich literature on resistance against accounting's proliferating powers, research has tended to study such responses mostly as a result of strong

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oppositional strategies, manifested in a variety of regimes and their discourses, such as unions (e.g. Amernic, 1985; Oakes & Covaleski, 1994), professions (e.g. Kurunmäki, 2004; Kurunmäki & Miller, 2011) or social movements (e.g. Martinez & Cooper, 2017; Vinnari & Laine, 2017).

Much less is known about situations where those whose life is to be transformed by accounting lack discursive and technological means for articulating their alternatives or where accounting has no strong strategic counterpart. Particularly when concerned with the poor and marginalized, research has drawn a rather pessimistic picture of their possibilities to create room for themselves. If acknowledged at all, their discrete private concerns seem to have little to offer against the expansion of accounting's pervasive webs of power (cf. Knights & Collinson, 1987; Graham & Grisard, 2019; Walker, 2008; Lehman, Hammond, & Agyemang, 2018). What is left to them may be subsumed under what Contu (2008) refers to as "decaf resistance", i.e. responses ranging from cynicism to parody, without, however, changing those power relations within which they find themselves (Knights & Collinson, 1987).

This paper complements research by showing how even the marginalized, who lack their own oppositional capital, may resist by reworking imposed accounting regimes to give shape to their competing intents. The case is built around a large North American NGO which tested a new project aimed at stimulating market access for disadvantaged family farmers in Nepal. The farmers' existing forms of trade were considered as highly dysfunctional and largely determined by traditional caste histories. With the help of a series of accounting procedures that the NGO required beneficiaries to learn and apply, those existing arrangements were to be replaced by more competitive and efficient market relations, accompanied by a radical transformation of farmers' selves into economically-minded entrepreneurs that compete, succeed and potentially fail in these markets.

While the project and its accounting was generally welcomed, it took considerable collaborative efforts to put the approach to work. The NGO and other local stakeholders who were enrolled in the project had to constantly adjust accounting in order to make it meaningful in light of the wider objectives (Ahrens & Chapman, 2007; (Jørgensen & Messner, 2010)). In this process of experimenting, new forms of using unfolded constantly – often in ways unintended by the designers (Busco & Quattrone, 2015; Hansen & Mouritsen, 2005). Initially, these flexibilities played an important role in inscribing the ideals of the market in the everyday lives of project stakeholders and in constructing a proactive kind of self, seeking to actively expand the rationality of the market.

However, we continue to explore how the process of unfolding experimentation with accounting eventually opened opportunities for beneficiaries to connect their own private hopes and desires, which previously existed only as rather vague backstage considerations, to the project's accounting forces. As this potential was discovered, beneficiaries began to progressively recalibrate accounting into a host nurturing these initially vague ambitions into distinctive counter-strategies ready to be executed – something which successively eroded accounting's potential to govern along the NGO's aspired visions. Neither were these alternative local ambitions in opposition to accounting from the outset, nor were there prior means for operationalizing them. Somewhat ironically, it was the NGO's accounting that grew these alternative local desires into exactly those competing spirits that later undermined the intended reform agenda, ultimately leaving the NGO with little capacity to guard against how the project was used for different ends locally.

To theorize our findings, we draw upon governmentality studies (Foucault, 2009; see also Dean, 2010; Munro, 2012) and Michel de Certeau's (1984) work on resistance as everyday practice. While governmentality helps to understand how accounting is involved in making the NGO's abstract ideas operable, de Certeau allows to shift attention to the ways in which accounting, and its capacity for governing, can be used to give shape to alternative local agendas that could otherwise not be articulated. Rather than conceiving resistance as response directed against an apparatus of power, de Certeau is interested in the ways in which resistance may successively unfold by proactively making use of imposed disciplinary regimes, potentially also in antithetic ways. This reconfiguration of governmental technologies into hosts nurturing alternative local desires into enforceable agendas is to be located within the mundane practices of everyday life. It is here where the governed, somewhere between ad-hoc and strategic, constantly deviate from routinely applying imposed technologies and may discover cracks or niches in governmental architectures that invite to connect one's own ambitions to their powers.

The remainder of this paper is organized as follows: The next section presents a review of literature highlighting the proliferating powers of accounting in modern societies and how these forces are resisted upon. This will be followed by a discussion of de Certeau's (1984) resistance as everyday practice. After explaining our methodology, we turn to our empirical findings which exemplify this resistance based upon two cases: one focusing on the policy level where accounting was mobilized to navigate the scope of the project with local politicians and another detailing how accounting became embedded in the everyday doings of beneficiary farmers as they managed the project. Both instances demonstrate the paradoxical character of accounting's relational power as both a disciplinary technology and simultaneously a means fueling the emergence of alternative, potentially competing, local ambitions. The paper concludes with a discussion of the empirical material against the backdrop of de Certeau's (1984) work.

2. Accounting, power and resistance

2.1. Accounting and neoliberal governmentality

One of governmentality's legacies in accounting research is the recognition that accounting is not just a consequence of economic activity but linked to much broader questions of how actors, entities and populations ought to be governed under modern neoliberal rule - that is to say, arrangements that emphasize the expansion of market relations, individual responsibility and a minimization of direct regulatory intervention (Miller & Rose, 1990; Rose, 2010; Gordon, 1991, p. 48; see also; Foucault, 1982). Accounting is of interest here because it helps to facilitate such programs of government at two interrelated levels (cf. Miller & Power, 2013; Neu, Gomez, Graham, & Heincke, 2006). First, it gives shape to these initially abstract policy endeavors by providing the economic vocabulary which make them articulable and operable (Miller, 1992). Accounting problematizes previously non-economic spaces (e.g. hospitals, museums, universities), or those considered as dysfunctional (e.g. rural communities in Nepal), in its own image thereby rendering them amenable to the solutions it provides (Mennicken & Miller, 2012).

At another level, accounting also constructs those manageable and performing subjects ready and willing to act in alignment with its own economic narratives (Miller & O'Leary, 1987). In so doing, it does not act immediately on actors, but enmeshes them in webs of relations through which they evaluate and judge themselves in comparison to all others Cooper & Robson, 2006(Dent, 1991). Subjects are left free to choose, but simultaneously disciplined by the visibilities accounting provides on their autonomous decisions. Accounting, therefore, entails a freedom that enables and constrains at the same time by envisioning its subjects, institutions and

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forms of knowledge along the image of economic rationality (O'Malley, 2016, p. 109). It is, in that sense, a technology of government as "conduct of conduct" allowing for a shift of power from something possessed by subjects towards multiplicities of force relations that work through the bodies of the governed rather than against them (Gordon, 1991, p. 48; see also; Foucault, 1982).

Numerous studies have researched the ways in which accounting provides the conditions of possibility for neoliberal governmentality to emerge and their effects on the ways in which these fields are regulated and acted upon. This is most obvious in domains where accounting's role has traditionally been attributed less significance (Mennicken & Miller, 2012). A prominent and well-researched example is the global healthcare sector where tools such as clinical budgeting are increasingly used to put medical professionals in competitive relations towards each other and to construct them as financially responsible beings (Llewellyn & Northcott, 2005; Chua, 1995; Preston et al., 1992; Kurunmäki, 1999). Similar tendencies have been observed in the field of education (Ezzamel, Robson, & Stapleton, 2012); arts and culture (Oakes, Townley, & Cooper, 1998); formerly public enterprises (Dent, 1991); or new public management (Ahrens & Ferry, 2015). These examples highlight how authorities of various sorts mobilize accounting in order to minimize their own direct involvement and to create what Rose (2010) refers to as "regulated autonomy" – systems of management characterized by the principle "to govern successfully is to govern less" (Raffnsøe, Mennicken, & Miller, 2019, p. 174).

Also the domain of this inquiry, the field of international development, has recently experienced a proliferation of accounting and those neoliberal policy programs to which it is linked. While economic assistance has long been part of development agendas, these more recent discourses are different in the sense that markets are now considered as in themselves active forces that discipline local agency along aspired development pathways (Venkataraman, Vermeulen, Raaijmakers, & Mair, 2016). Examples highlighting accounting's roles in operationalizing these discourses include Neu and colleagues' (Neu et al., 2006; Neu & Ocampo, 2007) study on the introduction of investment appraisals in education projects in Latin America; Rahaman, Everett and Neu's (2007) research on privatization of water supply in Ghana; Uddin and Hopper's (2003) study on World Bank initiatives for privatizing state-owned enterprises in Bangladesh; and Alawattage, Graham and Wickramasinghe's (2019) case on how micro-credits supplant a traditional system of savings in Sri Lanka. These studies, in their varying ways, show how accounting not only helps to construct a specific notion of 'underdevelopment' as rooted in dysfunctional markets, but also how it allows for a fundamental shift in accountability: Rather than NGOs telling beneficiaries what to do, the pervasive visibilities created through accounting hold them responsible for their own development.

2.2. Resisting accounting's inbuilt structures of intentionality

As powerful as accounting may seem in territorializing spaces along the narratives of the market, research has cautioned against assuming that these neoliberal policy agendas are translated without friction and often pointed to the possibility of resistance. Neither are governmental reforms through accounting a simple transition from one well-defined state to another, nor do they simply replace any of the previously existing states. Their encounter "with the heterogeneous and impure world of every-day life, populated as it is by a myriad of aspirations, associations, alliances, and activities" (Mennicken & Miller, 2012, p. 22) is likely to meet local actors' potential to resist or their aspiration of "wanting to be conducted differently" (Foucault, 2009, p. 194). Economizing programs, in this view, cannot be envisaged as scriptal translation of ideal into practice without encountering potentially competing intent (Andon, Baxter, & Chua, 2007).

Prior literature has described varying intensities of tension and conflict between accounting's inbuilt programs and competing strategic positions. The most recognized of such responses is opposition. At a modest level, opposition may surface in criticism, cynicism or parody – as, for example, Neu et al. (2006) observe in the above cited study on World Bank sponsored education projects in Latin America. Resistance may also take the form of more intense debates as evident in, for example, Chua's (1995) study on the introduction of DRGs in Australian hospitals; or Ezzamel, Robson and Stapleton's (2012) study of budgeting practices in educational organizations. They may even result in escalation as demonstrated by Fischer and Ferlie's (2013) study of the introduction of risk management in UK mental health facilities where professionals conspired in a strongly politicized response aimed at subverting and refusing accounting's authority. Put to an extreme, Neu and Heincke (2004) demonstrate in post-colonial contexts how the interplay of accounting and administrative technologies meet militant resistance by local groups.

Another set of research has extended resistance beyond overt conflicts of competing logics towards more implicit and hidden strategies. Most notably, such strategies have been described around notions of decoupling as in Berry et al.'s (1985) classic study of the National Coal Board where accounting was adopted ceremonially to protect the traditional social fabric of coal mining. A related observation has been the management of co-existence. Examples include Chenhall, Hall and Smith's (2013) study of an NGO holding two different modes of evaluation in a "productive tension"; Cooper et al.'s (1996) case of a Canadian law firm and the "sedimentation" of a traditional professional logic and a neoliberal business archetype; or Malsch and Gendron's (2013) analysis of the spread of a commercial logic into the public accounting profession as an ongoing process of managing arising tensions. Well beyond direct opposition and confrontation, this stream of research has emphasized negotiated arrangements where local responses vary in terms of their stance towards accounting.

However, even these more nuanced observations seem to imply that resistance presumes at least two clearly separable systems of logics - one embodied by accounting and another residing in its own separate vocabularies and regulatory frames. A developing body of work has attempted to escape this binary in favor of a more nuanced and open approach: Accounting here is considered as "plastic technology" (Mennicken & Power, 2015), i.e. devices which may themselves become transformed to connect to alternative strategic programs. Following Miller (1998) in denying any "aspirational essence" to accounting, these studies highlight its mediating capacity to connect to different programs and strategic worlds at the same time (cf. Miller & O'Leary, 2007). This has been demonstrated, for example, in Bryer's (2011) study of the Argentinian *empresa recuperada* Graficas Verdi where members began redefining the concept of profit to include emancipatory societal impact they feared of being destroyed; in Kurunmäki's (2004) analysis of healthcare reforms in Finland and the UK where medical professionals work with imposed accounting to protect their areas of expertise; or Ahrens and Ferry's (2015) account of budget cuts in the Newcastle City Council where citizens, upon realizing the unavoidability of these cuts, discovered accounting as ally to protect valued council services.

By emphasizing accounting's mediating capacity, this literature provides a useful starting point to explore the enactment of "hybrid spaces" (Kurunmäki & Miller, 2011; Thomson, Grubnic, & Georgakopoulos, 2014) where different strategic programs are not only connected to accounting, but in this process may become

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themselves transformed. At the same time, this body of work has focused on contexts where accounting reforms faced powerful strategic counter-positions – manifested within a strong work ethos and professional enclosures. Much less research has focused on the really marginalized whose private concerns, interests and desires may exist only as rather vague traces that have not found their way into those powerful collective discourses exhibited by, for example, healthcare professionals, teachers or curators.[1] Yet, even in situations where accounting seems to have no immediately obvious counterpart, it is worth looking into how those who appear to lack any oppositional capital may discover ways to work with imposed structures to give shape to their own personal projects.

Practice approaches to resistance (De Certeau, 1984; see also; Scott, 2008; Lefebvre, 1991) have much to offer here since they neither imply any preformed oppositional program, nor any initial intention to resists a program of government (cf. Courpasson & Vallas, 2016). Rather, resistance is understood as a complex, often contradictory, socially situated event in which imposed technologies of government are consumed and transformed to construct oppositional meanings and identities (Mumby, 2005, p. 36). It is in the setting of everyday practice where the stance of existing local ideas, as vague and insignificant as they may seem, towards imposed governing regimes is constantly negotiated – potentially to the extent that such traces of existing local ideas multiply with newly imposed accounting regimes and develop their own dynamic as distinctive program.

3. Resistance as practice of everyday life

3.1. Resistance through technologies of government

In "The Practice of Everyday Life", Michel De Certeau (1984) presents an account of individual agency focusing on the powerless ("the ordinary") whom he considers as captured in ever denser webs of disciplinary power. Largely deprived of genuine oppositional powers, such groups and individuals lack appropriate means to define their own strategic programs outside imposed governing regimes. What remains left to them is to work within imposed structures to create freedoms for their own projects and desires. Theoretically, de Certeau seeks to complement Foucault's exposition of the disciplinary society. While being sympathetic to Foucault's analysis how abstract discourses intertwine with technologies of power which make them operable, he is sensitive to the ways in which a multitude of minor localized routines and procedures that have not been "privileged by history" insinuate themselves "silently and invisibly to bring innumerable and infinitesimal transformations to the imposed order" (De Certeau, 1984, p. 43). De Certeau does not seek resistance outside of or opposed to an overarching governing apparatus, but essentially as intrinsic feature of its "consumption" in everyday life. In this consumption, necessarily involving deviations from indented protocols, he sees the "clandestine" forms of counter-hegemonic make-shift creativity of those "already caught in the nets of discipline" (De Certeau, 1984, p. XI).

Sharing with Foucault (1982) a notion of power as manifested within multiplicities of force relations, de Certeau is interested in those technologies that constitute power relations and how they may become turned into means "through which the weak make use of the strong" (De Certeau, 1984, p. xi). While effective in regulating the ways in which actors relate to the world, governmental technologies working through relations must also be understood as a potential "element of reversal" (see also Foucault, 2009, p. 207) with the capacity to function in another register. Resistance, then, is understood not just as opposing a given order with an alternative vocabulary, but instead conceived as relational investment aimed at transforming those technologies deployed to govern on one's own terms. This shift in perspective, notes de Certeau, poses questions at once analogous and contrary to those dealt with by Foucault: analogous, in that the goal is to analyze the micro-operations of technologies of power and uncovering their functioning in light of the wider discourses to which they are linked; contrary in a sense that attention should also be directed to the ways in which actors alienate exactly those technologies, leading to unforeseen inversions, displacements or accumulations that redistribute spaces inside and outside the established order (De Certeau, 1984, p. 95). It is about deflecting and emulating domination without leaving it.[2]

In elaborating on such practices, De Certeau (1984) develops a distinctive notion of "tactics" of resistance. Unlike strategies, which he defines as purview of power deployed against an external entity to institute a set of relations for specific ends, tactics lack proper locus and depend on taking advantage of unfolding, sometimes coincidental, situations and opportunities: "They are the limited freedoms allowed by the framework of discipline" (De Certeau, 1984, p. xiii). A tactic cracks, fragments, cross-cuts and hits the framework of a system to manipulate the given order of things. It is not directed against those in power, but rather unfolds in (re)using the technologies initially deployed to govern. Tactics of everyday life build upon each other step by step, successively leading to new openings and opportunities which in turn encourage new modifications. In that sense, chains of local micro-manipulations are not necessarily initiated with the readily-formed intention of resisting an imposed order. Only pushed to their extremes, "these procedures and ruses compose the network of an antidiscipline" (De Certeau, 1984, p. xiv).

3.2. De Certeau and the study of accounting resistance

We suggest that De Certeau (1984) offers insights for a nuanced understanding of resistance in light of the proliferating uses of accounting in the modern world. It is suggestive of studying accounting as a relational technology par excellence, which unfolds its regulatory capacities by constituting the ways in which actors relate to themselves and to others (cf. Mennicken & Miller, 2012; Miller & Power, 2013). Following de Certeau, however, exactly those webs of power accounting seeks to establish also harbour the potential to be actualized in multiple directions and to become reused in the name of alternative ideas. Resistance, then, may be understood as working through imposed accounting and not only as deliberate act of opposition.

Previous literature has pointed out that ways of using accounting are not inscribed within the instrument *per se*. The inherent "incompleteness" of accounting architectures (cf. Dambrin & Robson, 2011; Dechow & Mouritsen, 2005; Jordan & Messner, 2012) not only enables actors to interpret accounting differently (Amernic, 1985; Boland, 1993), but also requires them to constantly seek ways in which its instruments can be made meaningful to their daily routines (Ahrens & Chapman, 2007; Busco & Quattrone, 2015; Malmi, 1999). Using and re-using accounting in everyday life

[1] We would like to thank one anonymous reviewer for making us reflect upon this point.

[2] There is some similarity to Foucault's (2009) notion of counter-conduct (see also Davidson, 2011; Munro, 2012). Foucault connects his notion of counter-conduct quite closely to his concepts of ethics and ethical askesis which gives it a connotation of 'deliberate opposition' which seems too strong for our case. Boomsma and O'Dwyer (2019) recently referred to counter-conduct in their analysis of changes in NGO accountability.

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may set in motion a never fully predictable co-evolution of learning and action with each reinforcing the other. Such chains of mutual dynamics have been described in great empirical detail by, for example, Bougen's (1989) historical study of a profit sharing scheme in early 20th century Britain which led to unanticipated forms of reflexivity among workers and provided novel means through which to criticize management; or by Andon, Baxter and Chua's (2007) more recent study on the introduction of the Balanced Scorecard in a previously state-owned enterprise. Accounting's power, as these studies show, is never unidirectional.

In this context of serendipity and chance, De Certeau (1984) encourages us to study how learning and reflexivity may encourage actors to discover how accounting's forces may be turned to support and give shape to their private projects – initially bearing no immediate or obvious connection to the domain, its goals or the rationales that prompted accounting's adoption. It means to pay attention to how even the most minute and inconspicuous local modification of accounting has the potential to reverse or redirect the flow of power in the network – thereby potentially also limiting the field of possible action of those authorities who seek to govern. De Certeau not only allows to show how accounting is interpreted and put to use differently across organizational locales, but to demonstrate how accounting's capacities to regulate populations may transgress into new domains, recombine therein in unforeseen ways and give rise to local governing ambitions that could otherwise not be articulated.

4. Method and data

Methodologically, this paper is organized around what MacKenzie (1998) has termed "ethnoaccountancy", that is to say, generating theoretical insights through a rich and detailed description of how accounting is practiced in a particular social setting (cf. Skaerbaek & Tryggestad, 2010). Such ethnographic research approaches adhere to an emergent strategy (Miles & Huberman, 1994) starting with only a broad idea that is gradually refined as the fieldwork progresses within an iterative process between data collection and comparison with existing theoretical frameworks (Stake, 1995).

In alignment with such emerging research approaches, we started our fieldwork with the broad research interest in how the increasingly widespread application of accounting (re)shapes practices of foreign aid in Nepal. In order to get a more detailed idea regarding the role of accounting in this context, a first series of 15 interviews with directors and senior managers of large development organizations were conducted between October and November 2012 in the wider Kathmandu area. The interviews were a matter of being clearer about what the case in question was, and how we could possibly go about investigating it (cf. Yin, 2008, p. 21). Transcripts of the conversations were coded in order to detect emerging patterns and subsequently were used as heuristic tools that guided further analysis (Miles & Huberman, 1994). A common theme which emerged was that any translation of development philosophies into the realities of beneficiaries involved friction, often resistance. Our research gradually became tailored around the question of whether accounting conciliates or intensifies such tensions.

One of the organizations that agreed to participate in interviews was GlobalAid.[3] The NGO had just shifted its development philosophy towards a new market reform focus and Nepal was chosen as one pilot site where the approach was being tested at that time. The first author was invited to conduct an in-depth study on how the organization used its new forms of accounting to translate the approach into practice. The subsequent fieldwork encompassed six longitudinal field visits with each lasting several weeks that were conducted between 2013 and 2016 (overall 31 weeks). The bulk of fieldwork (20 weeks) concentrated on a period between March 2013 and April 2014. During this episode, the Nepal division of GlobalAid had a total of four pilot projects at different stages under implementation. At one test site, the project was already ongoing for about 1.5 years whereas another two remained in operation for only a couple of months. A fourth pilot project was just started while the first author was on site in early 2013. As many of our interviews indicated, this period was the "hot phase" of test trials characterized by high degrees of uncertainty and experimentation on the side of GlobalAid and their project partners. Follow-up field visits were undertaken in April 2015 and March 2016 which helped to confirm or reconsider the findings and theorizations established earlier.

While being on site, the first author was allowed to shadow GlobalAid staff on activities including evaluations, baseline data collection and negotiations with political actors and social workers. The most comprehensive participant observation was undertaken in terms of field visits to project sites with GlobalAid managers. The first author was invited on 10 of those field trips with each lasting between 3 and 6 days. It was also possible to attend relevant meetings with different stakeholder groups. These included 7 meetings with beneficiary representatives, 2 meetings with local politicians and 6 meetings with local activists. We were allowed to tape-record the meetings with the beneficiaries and social workers. However, due to the sensitivity of the conversations, we could not tape-record the meetings with the politicians. Notes were taken during the meetings and a detailed account was written immediately after. It was also possible to talk to the beneficiaries and local activists independent of GlobalAid's presence. Every type of observation had been extensively documented in a field diary of handwritten notes.

The empirical data also included a variety of internal documents such as memos, feasibility studies, project proposals, baseline survey results, project implementation plans, reporting frameworks, evaluations, implementation guidelines, monitoring frames and contractual arrangements with the local governments. Those documents provided a good overview regarding the scope and ambitions connected to the newly emerging development philosophy, its purposes and implementation ideas. While the analysis of documents during the early stages of the research primarily focused on understanding the formal structure of GlobalAid's accounting instruments, attention at later stages shifted more towards the meeting memos as those enabled a good understanding of the ways in which accounting was mobilized other than expected.

Finally, we conducted additional 47 formal interviews with GlobalAid staff, local politicians, beneficiaries and other local project stakeholders. Interviews were recorded and had varying lengths ranging from 22 to 160 min. These more formalized interviews turned out as a useful complement to our ethnographic observations as they served the purpose of (1) clarifying any question that arose while being on site and (2) providing a space for dialogue in which key stakeholders could explicitly reflect upon their own experience (Eisenhardt, 1989). One particular challenge during the research were language barriers and some conversations needed to be translated by an interpreter. During three field visits we were able to rely on one of GlobalAid's translators while we hired our own translator at later stages (Table 1).

The analysis and the evaluation of the collected empirical

[3] GlobalAid as well as the names for the project committees and accounting instruments of the organization are fictitious to protect the anonymity of all organizations and actors involved.

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Table 1
Data sources.

Data type	Detail	Collection period (amount)
Participant observations	GlobalAid HQ Kathmandu, GlobalAid regional office, 2 government offices, 5 local NGO offices, 4 project sites (all multiple times)	October–November 2012; March–June 2013; September–October 2013; April 2014; May 2015 (overall 28 weeks)
Semi-structured interviews	Global Aid (Nepal division)	25 (from 2013 to 2016)
	Politicians (with project participation)	4 (from 2014 to 2015)
	Local activists (with & w/o project participation)	9 (from 2012 to 2016)
	Beneficiaries (at 4 pilot test sites)	7 (from 2013 to 2015)
Other documentary evidence	Proposals, guidelines & implementation plans	11 (project- and approach-based)
	Evaluation reports and ad-hoc reviews	8 (Nepal & Vietnam)
	Minutes and agendas of meetings	4 official & 17 handwritten memos
	Government contracts (in Nepalese)	4 (3 completed & 1 in making)
	Other communication	Email, SMS, WhatsApp, Skype calls

material was conducted in-between the field visits. Chronologically ordering the material helped us to gradually identify patterns within the different stages of the project and to capture accounting not only as an agent of change, but as an entity that itself is constantly changed in the context of different agendas. In analyzing the data we followed abductive reasoning, gradually refining our analysis in the iterative process of observation, data analysis and theorizing (Dubois & Gadde, 2002; Locke, Golden-Biddle, & Feldman, 2008). If any questions arose, a GlobalAid manager was always available for clarification and discussion. This possibility was actively made use of until the end of research in 2016, thereby constantly keeping close contact with the organization also while not being on site.

5. GlobalAid: from technical assistance to market makers

From 2010 onwards, GlobalAid began to experiment with market-reform projects which marked a significant shift in its development history. With roots dating back to the 1930s, GlobalAid has traditionally been an organization that primarily focused on the agricultural sector and, as a scientifically-minded organization, provided material-technical support to small-scale farmers. However, in 2010 a new director was appointed who encouraged to shift the NGO's development philosophy from technical assistance towards the stimulation of domestic markets for agricultural products. In alignment with a more globally proliferating development discourse often referred to as "Making Markets Work for the Poor" (cf. Venkataraman et al., 2016), the goal was now effective markets as the project manual explains:

> "An effective market system in operation can provide sustained directional input to integrate all relevant actors into a holistic system leading to access to increased market opportunities. It is composed of market actors who have commercial relationships with one another and where each has a role in applying inputs, technology, management and marketing to produce and promote the product or service."

The implementation of the new approach involved three stages: First, after potential target areas have been identified, GlobalAid initiates extensive baseline surveys in order to uncover the productivity and profitability levels for a variety of crops and livestock among the beneficiary farmers inhabiting that area. Based upon these assessments, GlobalAid uses a software to generate mappings of high- and low performing farmers with regards to the different commodity categories. Then, while proceeding to the second stage, the organization provides training and material provisions to help farmers focusing on those commodities where accounting has identified their 'economic advantage'. After approximately two years, the projects move on to the third and final stage at which the trade linkages between farmers, processors, distributors and wholesalers are streamlined. Such 'value-chains' are enacted by setting up information platforms that record price levels, cost of production and future trends on the basis of which the diverse actors can make 'economically reasonable' decisions.

It was decided that Nepal, Vietnam and Rwanda would be chosen as pilot sites where the new approach will be tested. The NGO's management was aware that both scope and impact of the project would affect a wide variety of actors that need to be included in the implementation. In Nepal, GlobalAid identified three major stakeholder groups: beneficiary farmers, district officials and a small group of other local elites, such as human rights activists or entrepreneurs. The participation of these key stakeholders in the planning, monitoring and management of the projects was organized through the formation of two separate project committees.

First, there are *Planning Committees* (PCs) which formed the project's supervisory boards. They were in charge of deciding on target communities and evaluating the achievements on an annual basis. PCs were primarily open to those actors participating in domestic politics, i.e. district politicians, activists and entrepreneurs, to ensure an enabling regulatory environment as projects are initialized. Secondly, there are *Management Committees* (MCs) which form the permanent steering body responsible for managing the projects on a continuous basis, including the coordination of capacity trainings, scheduling physical provisions and facilitating trade linkages. Within the MCs, GlobalAid only allows participation of the beneficiary farmers themselves.

In each of these committees, it will now be shown how a set of accounting designs played a critical role in opening a space within which 'underdevelopment' became articulated and negotiated towards different ends. Following de Certeau's (1984) suggested analysis of everyday resistance, we structure each discussion of accounting in these two committees in three parts. While the first part aims at displaying the importance of accounting as technology of neoliberal governmentality, the second part draws attention to the inevitably unstable nature of practicing accounting locally. The last part will then point out extreme cases where, as forms of using accounting unfolded, locals discovered the possibility of reusing accounting's relational forces to give shape to some of their competing personal ambitions.

6. Planning Committees: making underdevelopment amenable to the market

In early 2013, we had the opportunity to explore the workings of a Planning Committee as a new pilot site was to be included in GlobalAid's project portfolio. This PC was formed of local government officials, human rights activists and GlobalAid managers. A key lesson that had been taught to GlobalAid staff during their

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training in North America was that any decision on which region to include in the portfolio should be based upon reliable baseline data capturing the economic conditions in the villages. This, however, was regarded as particularly difficult since official government statistics in Nepal were considered as heavily flawed and unreliable. Additionally, there was limited availability of data on areas such as market infrastructure, value-added production, or productivity levels of small-scale family farmers.

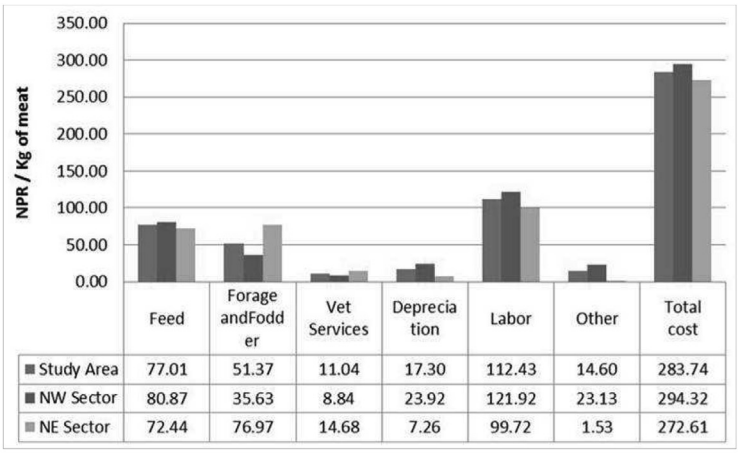
Consequently GlobalAid conducted extensive baseline surveys to gather relevant economic data about potential target communities. In our case, more than 150 indicators were collected prior to the first rounds of meetings in March 2013. The data included information on profitability and productivity levels for the main types of livestock such as cattle, buffalo, goats, fowl or ducks; and for the main types of crops including paddy, ginger, maize, wheat, oilseed, potato, and sugarcane. After collecting the data, all indicators were compiled within a specifically designed "productivity, profitability and quality function" (PPQ) and entered into a software program which further aggregated the indicators into more compiled statistics. These statistics then enabled GlobalAid to map their potential target communities along low- and high performing villages (see Exhibit 1).

The newly created data sets now made it possible to problematize communities in terms of labor costs, depreciation, efficiency, value-added production and other economic 'deficits'. Based upon those newly created visibilities, GlobalAid filed a 200-page report detailing how problems are rooted in a lack of efficient economic exchange, excessive cost of production etc. A preliminary draft of a proposal filed by GlobalAid before the first meeting highlights how this selective representation was transformed into an economic problematization:

> "Communities have not been able to tap the market opportunities at a commercial or entrepreneurial level mainly because their production system is not efficient. The market infrastructures are extremely poor … There is a huge difference between efficient and non-efficient farms in the study area … Implying that there is room for improvement in production and productivity, the sector could be competitive in terms of production and productivity if cost of production could be reduced."

GlobalAid management, while aware that additional data on market conditions might be needed as discussions progressed, entered the first rounds of PC negotiations with confidence in these reports. Indeed, similar to already ongoing pilot projects, we observed that local politicians and activists not only appeared to

	Area XY
Crops Profitability	
Production of rice/wheat/mango etc (year)	
Income from rice/wheat/mango etc. (year)	
Average area covered by rice/wheat/mango (village)	
Hours spend on cultivation of rice/wheat/mango etc.	
Harvesting interval for rice/wheat/mango etc. (months)	
Harvesting efficiency (field to market ratio)	
Kg of inputs used for fertilizer/seeds etc. (Crop)	
Costs of input for fertilizer/seeds/water etc. (crop)	
…	
Livestock Productivity	
No of goat/doe/buffalo/cow/poultry raising families	
Average No of goat/doe/buffalo/cow/poultry (year)	
No of kids per goat/doe/buffalo/cow/poultry (year)	
No of milking goat/buffalo/cow	
Goat/buffalo/cow lactation period	
Average lactation length goat/buffalo/cow (day)	
No of male goat/doe/buffalo/cow sold (month)	
No of castrations goat/buffalo/cow (year)	
Twining percentage goat/buffalo/cow	
Weight of 12 months castrated male goat/buffalo/cow	
Weight of six-months female goat/buffalo/cow	
Average flock size of backyard poultry	
Mortality rate of goat/doe/buffalo/cow/poultry	
…	
Further Processing	
Meat rate/kilo (goat/doe/buffalo/cow/poultry)	
Meat rate/kilo (goat/doe/buffalo/cow/poultry) alive	
No of butcher in community	
Average milk yield (liter)/day/cross cow/goat/buffalo	
…	
Savings & Credit	
Monthly savings (family)	
…	



	Feed	Forage andFodder	Vet Services	Depreciation	Labor	Other	Total cost
Study Area	77.01	51.37	11.04	17.30	112.43	14.60	283.74
NW Sector	80.87	35.63	8.84	23.92	121.92	23.13	294.32
NE Sector	72.44	76.97	14.68	7.26	99.72	1.53	272.61

Exhibit 1. Developing productivity, profitability and quality statistics.
The left table provides examples of some important indicators used in GlobalAid's PPQ analysis. The bottom right picture was taken during the baseline data collection in a village. The top right diagram presents a mapping constructed based upon this data.

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accept the newly created problem definitions as relatively self-evident, but also exhibited a considerable degree of enthusiasm regarding the new possibilities the PPQ allowed for. Consider two comments made by a human rights activist and a municipality politician (all members of the PC):

> "And one thing is very much clear. GlobalAid's development programs really address the needs of the people. They understand field reality and our concerns and problems."

> "GlobalAid gave us a new idea of how development works. Before we did not have clear idea about the problems we had in [community XY]."

The quotes give an idea how PC participants became quite impressed by the PPQ mappings and the new potentials for intervention they enabled. Indeed, the project's rationales seemed to raise no considerable concern with regards to potential threats they would eventually pose to existing social relations. Accounting, at that stage, was considered as complementary to their everyday routines and practices. It worked almost perfectly in a governmentality kind of way by disciplining sense-making along those problematizations and interventions it enabled (Neu et al., 2006).

6.1. Accounting and the emergence of a proactive kind of self

At the same time, all participants realized that those accounting indicators designed in offices overseas did not always fit easily with their experience and knowledge of Nepal. On the one hand, this was because GlobalAid's managers were still somewhat inexperienced with the new approach and needed to experiment how their measurements would best fit the farmers' communities. On the other hand, socio-economic conditions in Nepal were quite unique and dysfunctionalities were seen to reside primarily in the ways in which caste or tribe affiliation conditions the farmers' economic engagements. A politician in the PC explains:

> "The problem is that Madhesi people are traditional agriculture people, but transport is mostly controlled by Newari who work like a syndicate … wholesale is in the hands of the Muslim community [whereas] money transfer was all controlled by Mawari people."

To account for Nepal's unique situation, it was deemed necessary to add indicators which give an idea about social configurations and how those might interfere with the project. Thus, at this stage, the PC's participants were actively searching for what Ahrens and Chapman (2007) referred to as "situated functionality". But as long as such adjustments were regarded as being in line with the project's market rationales, there was a more or less explicit agreement among PC member for the need to add, withdraw or adjust indicators. Despite its undisputed usefulness, accounting was not at all black-boxed with experimentation being the rule rather than exception. This, however, did not weaken the relevance of accounting for PC participants. Quite the opposite, it encouraged an even deeper engagement with accounting inscriptions, thereby making its properties more appealing as it became tailored to local contexts.

In seeking to make the novel economic mappings fit, both reflexivity and learning were important elements in an emerging self-forming process of PC actors. A proactive kind of self, seeking to creatively tailor accounting to emerging situations, rather than applying it exactly according to plans, was constantly reproduced through engagement. While GlobalAid's previously more technical projects were administered along traditional donor-recipient hierarchies, these hierarchies seemed to increasingly disappear within this PC. Numerous times we observed the NGO's managers reaffirming the "surprising" flattening of hierarchies with the new project. As one of GlobalAid's senior managers put it, "we don't count them as our beneficiaries but as our *business partners*". The extent to which the experiments with new forms of accounting transformed self-conceptions in the committee was also obvious to outside observers. Consider the director of a local NGO not directly involved in the project:

> "Now the people in [PC] are sharp minded … you know what I mean? They are working with GlobalAid directly and adopt their practices and the systems … They want to be perceived as managers or business people. I think they lost identity."

There was now a new sense of self-confidence emerging hand in hand with actor's proliferating reflexivity which was different from previous projects. The fact that GlobalAid managers, due to their own inexperience with the new project, were dependent upon others' expertise to put accounting to work, was well-received by locals. A district politician of the PC notes:

> "In the past we thought they were supermen. But now we learned many things. We still can't do without them, but there are things about culture they don't understand. Their proposals focus on two or three aspects only. So we need to educate them."

Evident in this statement is a particular sense of pride that this politician can now much more actively contribute to the design of the project than it was the case when working with other NGOs in the past. Unlike those earlier projects, the experimental stage of this approach did not allow to insist on a scriptal application of a project blueprint into practice. Reaffirmed as being proactive kinds of selves in putting things to work, PC members soon also began establishing connections between the new economic imperatives and phenomena even outside the narrow scope of project. Consider the following example where one of the PC's human rights activist started reinterpreting his own area through GlobalAid's economic vocabulary:

> "At first we thought how could they put a price on a school? It wasn't like that when working with [other NGO]. But then we realized it's important also for us. Efficiency is important because of accountability."

While the activist's own field of human rights advocacy was previously considered as more or less distinct from GlobalAid's project (he was perhaps the most critical member of the PC), he now realized complementarities as the project's rationales require to not discriminate between ethnicities, but to only recognize equal economic agents. In that sense, the project's economic vocabulary increasingly offered solutions for committee members' seemingly disconnected problems – something which furthered acceptance and enthusiasm. GlobalAid's managers were very pleased and repeatedly confirmed that they rarely had such good relations with stakeholders. Thus, while the NGO's former implementation practice required to rigorously follow established blueprints, management now understood that a certain leeway in using accounting was necessary and began to appreciate that their ideas were so well received as to connect into other domains.

This unfolding dynamic very much mirrors de Certeau's (1984) most basic assumption that deviations in "consuming" accounting are an almost inevitable feature of any regulatory blueprint meeting practice. As imposed relations become tailored to local

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spaces, they create unforeseen openings and discoveries on how its potential can be used in other directions. While many of these early connections to seemingly disconnected local ideas were strengthening the internalization of accounting and its market ideals, the following subsection will continue along de Certeau's line of thought and explore how an unforeseen event encouraged connections that began to undermine the NGO's intended program.

6.2. Developing counter-programs within accounting

In early April 2013, the provisional government of Nepal announced to hold national assembly elections on 19th November 2013 which, shortly after, was followed by the emergence of widespread national election campaigns. Political activists across the country seemed overburdened, particularly since they were lacking resources to support their potential candidacies. In this context, international NGOs in Nepal realized that those with political ambitions attempted to hijack their projects to compensate for the lack of means in supporting these political endeavours. GlobalAid also could not escape these political manoeuvres – particularly because one of the PC participants himself considered to run for candidate as national constituent assembly member. GlobalAid's director of programs comments:

> "Sometimes they have vested interests. If they get our program and say 'oh I have taken the program to this community' they will get the votes of the people. But the main thing for us is to maintain political neutrality. It's a tough work."

In most cases, what politicians did was to accompany NGOs to project sites to become personally associated with the benefits of the project. However, in our case, the fact that the project still had an experimental character opened up a very different set of possibilities for politicians to enmesh their initially disconnected concerns with the project. Rather than simply becoming associated with its resources during field visits, politicians discovered the possibility of much more proactively tailoring its features to the voting behaviour of communities, thereby figuring out the possibilities of a much more targeted campaign.

As it was accounting, manifested in the PPQ, through which the abstract market approach was articulated and negotiated, accounting now turned into the primary means for politicians to make use of its relations to give shape to their own candidacies. While the application of accounting indicators was previously a consensus-based activity, the proposed adjustments to the dataset were now directed at making politically desirable communities more attractive or, as the NGO's program managers put it, turning the project's resource provisions into "political give-aways". The GlobalAid team increasingly found themselves in a position where they had to justify their data in response to questions such as: "are you sure regarding that value"; "where did you get this data from"; or "this number seems a bit low for this community".

For example, in a meeting that took place in mid-April when two potential target communities were compared, the municipality representatives initiated a rather intense discussion about redefining the thresholds up to which size farmers can still be referred to as "family" farmer and what breeding rates mark high and low performers. As politicians were well aware that farmers preferred tangible material provisions (such as goats, seeds or fertilizers) instead of intangible capacity trainings, they tried to rate them as low as possible to make them eligible for the provision of livestock (provided by GlobalAid only to the most disadvantaged communities). Politicians also attempted to complement the already destabilized PPQ data with more strategically tailored datasets. For example, in another meeting in mid-May, politicians proposed to extend the scope of a pilot area to some communities in the hill regions which would have made no sense to include from a value-chain perspective due to high costs of logistics. In order to mark this area as more attractive, politicians insisted on also including alternative government data or numbers indicating level of gender violence, sanitation or social exclusion to compensate for allegedly blank spots within the PPQ datasets.

This all came with the consequence that the PPQ data system was increasingly destabilized. GlobalAid's managers, of course, realized the political ambitions behind these maneuvers - also because they received warnings by community organizations indicating that politicians visited potential target villages without GlobalAid's approval to explore the possibility of 'secret deals' in terms of what types of material provisions they would favor. However, given this realization and their emphasis on maintaining political neutrality, it was remarkable how the NGO's management struggled to respond to the politicians' tactics.

Indeed, it increasingly became obvious that GlobalAid managers found themselves trapped within their own ways of practicing accounting. This was on the one hand because the politicians' behaviour could only be defined as 'unethical' through alleging false uses of accounting: the political manoeuvres were wrong because their uses of accounting were wrong. However, the flexibility and experimentation allowed earlier made it almost impossible to now insist on clear demarcations between ethically 'correct' and 'wrong' uses. The ways in which the NGO's management struggled to cope with this delicate situation surfaced in a number of occasions. For example, consider a discussion during a field visit where politicians tried to add their own datasets to the PPQ in an attempt to direct the project into an area that would make no sense from economic perspectives:

> Vice president: (*Laughing*) No, we don't believe in their data, never … Agriculture is not productive in that region. If you look into the hill region mechanization is like … if you look at the hills it is only 15 percent and productivity is really low. If people settle there they need some basic infrastructure which is causing the problem. It is very expensive and means further erosion and sedimentation. Really the money could be spent better elsewhere.
>
> Regional manager: This is secondary data for us … They want to get the vote of traditional users and now say 'oh we cannot imagine the region without the people'.

However, after disqualifying the politicians' own data as flawed, a subsequent debate evolved on what accuracy actually means. Realizing that the "methodological rigor" they demanded from politicians was also not strictly followed by themselves in meetings earlier on, they needed to admit that now insisting on their interpretation would jeopardize their own credibility:

> Vice president: But this is also true for us … We need to be an example. We have to be well recognized, the most important skill is being a role model.
>
> Program officer: Yes, sometimes we understand … That is the sort of dilemma we are going through.

It was exactly this "dilemma" the officer alluded to which limited the NGOs capacities to respond to these manoeuvres. They were the ones who themselves deviated from their high-held principles of rigorously following methodological guidelines when they considered more flexibility as a significant success factor. Following the above conversation, GlobalAid's regional manager continued to reflect upon this:

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> Sometimes I myself get confused. We experienced so many 'ups' and now there are some 'downs'. But it's also about relation building. Not destroying good relations is a big challenge.

The statement highlights how GlobalAid was well aware that the project and its accounting transformed the relationship with stakeholders in positive ways – an enthusiasm which they considered now as significant success factor and something they needed to keep alive if the project was to be completed successfully. In previous projects, clearly defined hierarchies enabled the NGO to maintain authority on the ways in which data was interpreted. However, the new, albeit partly unanticipated, collaborative working spirit introduced with the market-based approach made it difficult, if not impossible, to insist upon their own interpretation of the accounting data. There was now too much at stake – be it in terms of good relations or efforts undertaken previously. GlobalAid still tried to fix the data by collecting additional indicators which, however, was soon abandoned. The manager continues:

> "We are compelled to accept this; there is no other way. Because how long would it take to get more data? Six months? One year? It means billions and billions of rupees. We are compelled to accept, but we never trust."

Again, GlobalAid found itself haunted by its own project rationales: the efficiency narrative promoted among PC members also applied to themselves and they needed to carefully balance how many additional resources would be justifiable. Encouraging an economic rationality in considering both sides in a cost-benefit calculation was something they were not able to escape themselves anymore. Ultimately, GlobalAid staff had to accept using manipulated data, albeit remaining suspicious.

While the politicians' interference with accounting was not as effective as to shift entire projects to their politically desirable communities (see discussion), their manipulations were nevertheless profound in that GlobalAid was pushed in a position out of which they had to accept that politicians' preferred villages were at least indirectly linked to some benefits of the project. The fact that the NGO's managers had to give in to something which stood against their philosophy was considered a considerable affront that could not easily be forgotten. One GlobalAid manager could not avoid some irony when meeting the politician on site before signing the contract:

> GlobalAid Manager: So this community now belongs to [political party] XY?
>
> Politician: No Sir, who said? (*appears surprised*)
>
> GlobalAid Manager: Someone said I think. (*smiling*)
>
> Politician: Oh no, not like that Sir, it's not what you think. *(realizing the sideswipe*)

The above episode demonstrates the tactics of the governed in everyday practice as explained by De Certeau (1984). The politician, himself a relatively marginalized member of the community lacking his own resources, had little options but to use the NGO's project in order to turn his desire to run as constituent assembly member into a realistic possibility. This was made possible as previous attempts of making accounting locally meaningful necessarily involved experimentation that encouraged learning and reflexivity. In this context of unfolding discoveries, cracks and niches within the accounting architecture allowed the politician to mobilize its relational forces for his newly emerging ambitions.

We will now continue to explore accounting's paradoxical character as both technology of government and means for fuelling the emergence of alternative local programs by focusing on the perhaps most important group of project stakeholders – the beneficiary farmers themselves.

7. Management Committees: constructing performing subjects

While PCs are set in place as a supervisory board for planning and later evaluating the project, the day-to-day management is delegated to the beneficiaries themselves. For this purpose, GlobalAid's policy stipulates to form Management Committees (MCs) which typically consist of two GlobalAid field officers and an average of 20 female members of farmers' families from all ethnic groups and castes. Throughout the entire duration of the project, MCs usually meet every second week for a whole day in order to discuss and schedule the training agendas for the upcoming weeks and to monitor the productivity and profitability progress. In what follows, it will now be illustrated how GlobalAid deploys another set of accounting devices to construct performing subjects who act in alignment with the project objectives. Again we will show how forms of using accounting took different directions than anticipated.

7.1. Participatory Self-Monitoring: governing local performance

To keep track of the projects on an ongoing basis, GlobalAid endows the MCs with a specifically designed rating scheme for continuously evaluating their performance, Participatory Self-Monitoring (PSM). The PSM is a rather simple performance measurement tool which enables a translation of the abstract economic concepts described in the project implementation plan into a comprehensive set of tangible action categories.

As many beneficiaries lack formal education and illiteracy rates in the communities are usually above 80 percent, the action categories are displayed in pictorial form. For example, the linkage between the baseline indicator 'dairy productivity' and a specific action category in the PSM is illustrated as depicted in Exhibit 2. Those abstract action categories are further sub-divided into more manageable and explicit activities. Then, on a monthly basis, MCs rate their own performance in each of those action categories on a scale from 1 (very poor) to 5 (excellent). In GlobalAid's project proposal, PSM is described as follows:

> "A tool to empower participants as well as monitor and evaluate group activities. Through PSM, group members make their own action plans on a regular basis … Through this regular self-evaluation, group members become aware of how powerful they are as a group and as individuals. PSM is a tool that provides direction and motivation to each individual."

PSM is a very flexible template that can be adapted and recomposed depending upon where PCs have located the communities' respective potentials. GlobalAid has a large repertoire of different pictorials each indicating different areas of improvement and intervention. These categories and vocabularies provided by the PSM were then drawn upon to describe what underdevelopment in the communities means, where its roots are and how it can be countered. The discursive nature of the PSM meetings and how in particular the scores facilitated the discussions is well expressed in the following quote of a community facilitator from a community-based organization:

> "It's difficult work. It takes lot of brainstorming in mind. It involves, what's it called, lot of headache. And a lot of hesitation, sometimes we write five, sometimes we delete and go to four."

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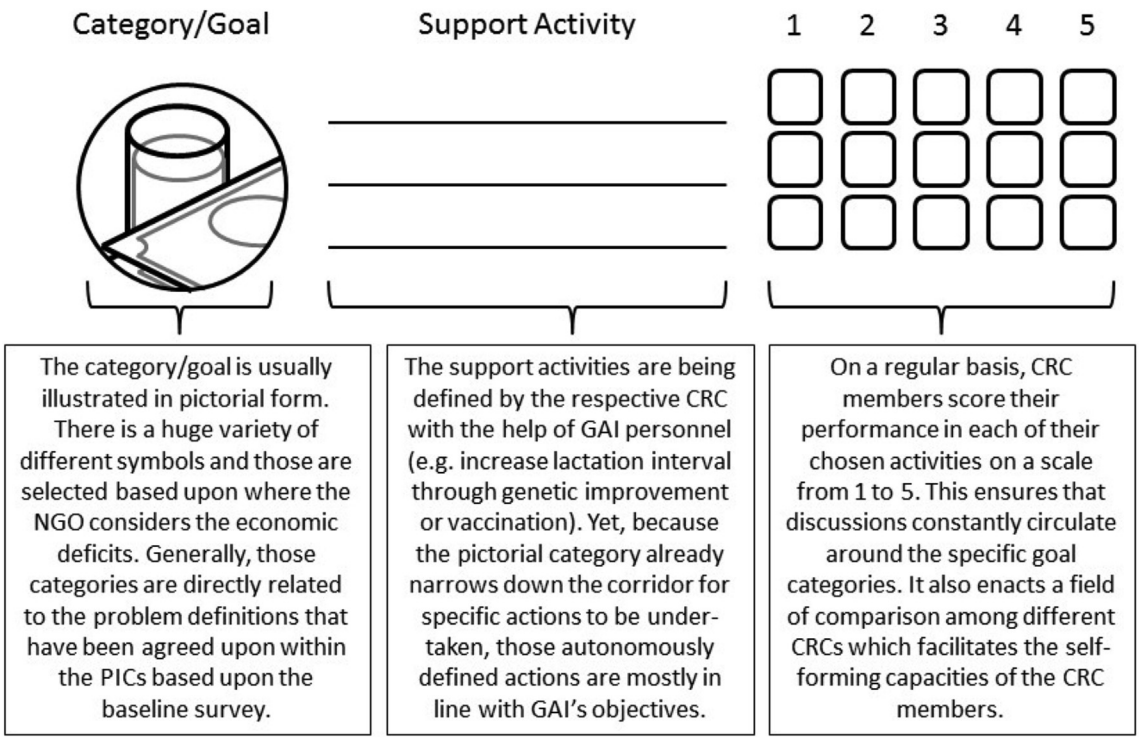

Exhibit 2. PSM for dairy productivity.

Exhibit 3. Scaling-up program.
A mentoring group (blue-clad) provides PSM training to their newly created MCs in a neighbouring community (pink- and green clad). The ratings will later be documented on the blackboard behind the table.

The PSM kept the discourses on track, i.e. the numbers and pictorials provided a point of reference around which the MC discussions circulated. Moreover, they defined the range of legitimate arguments that could be made within the PSM meetings thus channelling the discussions in alignment with GlobalAid's programs. This made interventions from GlobalAid's side almost unnecessary as many 'autonomous' MC decisions were already in line with its project objectives. This is well put by GlobalAid's regional division manager:

> "Mostly you get wonderful results. Mostly, they are very smart in this …. Sometimes there is need for correction, so we ask what about adding this and what about adding that. But usually they understand very soon."

Only occasionally we observed GlobalAid staff interrupting discussions and asking participants to reconsider decisions. For example, during one MC meeting, a GlobalAid officer felt that the fertilizers provided by GlobalAid were not distributed equally among the families in the village. He then very kindly requested participants to rethink scores in the category 'use of advanced agricultural practices' by asking whether they really felt that all families have received fertilizers. This in turn initialized a discussion and beneficiaries themselves adjusted the score from 'very good' (5) to 'good' (4).

Rather than explicitly telling beneficiaries what to do, the PSM procedure helped GlobalAid to govern by keeping any conversations within a desired discursive space. Moreover, through the standardization of the PSMs across the villages, the discourses and ideas on performance as well as performance itself became comparable. This allowed GlobalAid to establish benchmarks and to create standards towards which a MC should strive. Through then subsequently initiating competition between the MCs in the community, it became possible to not only direct beneficiaries' attention to the project's objectives, but to also motivate them to constantly seek improving their performance.

Our observations indicate that the constant discussions surrounding the PSM paired with this competitive element reinforced beneficiaries' desire for the solutions GlobalAid had to offer. The continuous engagement with the numbers fostered the internalization of the economic ideals that became intrinsically linked to the ratings. Members of the MC started to think *with* the indicators even outside of the PSM meetings. This is well articulated in the following response by a MC member to the researcher's request to describe their activities:

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> "We provide monetary support to families in time of need when a son broke a leg or when a daughter got married. We also provide financial help for social event gathering, and provide stationery for needy students. So we increased [the respective rating category] from 3 to 5 in only three months."

The process of internalization was profound. We observed numerous instances where beneficiaries used the PSM categories to (re)interpret their own needs. While the needs articulated by beneficiaries throughout the early stages of the project were primarily material to cover basic needs (e.g. additional goats, cows or poultry), at later stages beneficiaries increasingly felt the need for conceptual economic solutions such as competitive domestic markets, value added production etc.:

> "We are doing great in social capital. But that is not enough. We realized that if there are shocks productivity goes down. Our main problem in community is productivity. This is where we are behind."

Thus, parallel to what we observed in the PCs, the beneficiaries did not simply discover their 'true' needs through PSM practices. Rather, those needs became tailored to fit the development solutions that GlobalAid had to offer. Indeed, at the time we entered the field, many MCs already in operation were exceeding the NGO's expectations. This, we suggest, again mirrors an important dimension explained in governmentality studies. However, unlike the Planning Committees earlier, where accounting was used to set up a space for imagining underdevelopment along the NGO's proposed economic solutions, the PSM further embodied a performance element through establishing new competitive relations between farmers that shaped the ways in which they were reinventing themselves as self-disciplined economic beings.

7.2. PSM and unfolding identity dynamics

Importantly, it were not only MC members themselves who were impressed by the project's new insights, but also other village inhabitants and community people who became increasingly curious of what was happening in the MCs. They repeatedly showed their respect to the knowledge gained by the women. This outside admiration further strengthened the already strong sense of distinctive identity among MC members - not simply as students being taught in advanced accounting practices, but as members of a distinctive, newly emerging elite within the villages. Remarkably, this feeling of belonging within the groups even undermined previously existing hierarchies, whether being based upon caste, tribes or ethnicities. For example, in October 2012, during one of the first visits to GlobalAid's project site, we observed *Dalit* women (of the 'untouchable' caste) who appeared to be extremely intimidated throughout the initial meetings. When the first author returned in June 2013, one of those Dalit women confidently presented MC achievements in front of the group:

> "From the inception it was difficult for us to be recognized by our husbands … Then we gained PSM knowledge compared to previous times which we were not aware of in the past [referring to economic knowledge]. Now others come to us and to learn."

The quote gives an idea on how they started enjoying their social position as newly emerging intellectual elite. As MC members realized that practicing the PSM became simultaneously linked to an increasing social standing of the group in the entire community, they now much more proactively tried to reinforce this previously unexpected benefit. For example, they moved the rating procedure to the outside of the houses to make it more visible in the villages and to outsiders. Many MCs also started to wear uniquely-coloured Saris and ornaments or adopted distinctive choreographies which were usually linked to higher class behaviours. In so doing, they hoped to even further facilitate their increasing social standing within the communities.

Similar to early PCs negotiations described above, the GlobalAid team was again pleased to see the profound effects the PSM had on transforming the groups - albeit to a degree that was unintended. The managers even encouraged the MC members to celebrate PSM as social events as in their view the newly gained confidence helped to further facilitate acceptance of the economic visions. This is explicated by the regional manager:

> "Previously it was only an economic program, but then they challenged us. If the social is not linked to economic growth then it will decrease over time … We need to adapt a little bit to the local way of doing things. Their rituals should be addressed and their livelihoods of course. If we talk about their festivals, their rituals, their culture we realized that they become very close to the program."

One consequence, however, was that similar to the Planning Committees, also the PSM became gradually detached from its purely technical features, thereby increasingly undermining the traditional hierarchies in the village. But unlike the Planning Committees, the deviations in applying the PSM were not simply a matter of making abstract accounting meaningful locally, but essentially encouraged entirely new forms of using compared to the ones initially prompted by the rationales of the project (cf. Busco & Quattrone, 2015). Following De Certeau (1984) we will now continue to explore how these deviations in consuming the PSM provided the starting point for transforming its relational forces to give rise to alternative local governing ambitions that successively jeopardized GlobalAid's initial goals - a momentum which the NGO's managers felt they were no longer able to control.

7.3. Accounting and the emergence of alternative local desires

In early 2013, GlobalAid conducted a review to assess the performance of MCs at those three pilot sites that had already been in operation for about a year. This assessment was mixed: on the one hand, again impressed by the enthusiasm and the ways in which the farmers started to relate the PSM to their daily lives, all members concluded that MCs were exceeding expectations. On the other hand, they realized that they were running behind schedule with regards to the project coverage. The managers of GlobalAid's Asia division, who were also attending the meeting, then proposed to extend the scope of test trials by delegating more responsibility to the already high-performing MCs. This was achieved through encouraging those groups to independently manage some of the more recent MC formations in neighbouring villages – similar to the ways in which these older groups were taught by GlobalAid's trainers.

While none of those in charge disagreed that the PSM's effects were impressive, particularly GlobalAid's regional division manager who was frequently on site raised some concerns since he felt some MCs were even getting "much too self-confident" which could seriously distort the social fabric in the communities in unpredictable ways. While self-confidence and the replacement of caste-centred hierarchies by 'rational' economic relations was certainly something GlobalAid aspired to achieve, the dynamic increasingly surrounding the PSM was something which the

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regional team thought was going too far. Rather than a neutral tool for channelling knowledge delivery, the PSM now seemed to produce novel hierarchical layers by constituting MCs as new authorities in the communities and villages.

It was the growth of an alternative, unanticipated desire to entirely escape their lives as farmers which successively infused the PSM practices and that was now actively pursued by the MC groups. The NGO's regional team increasingly struggled to determine whether the MCs' activities were now predominantly linked to the project's initial goal to make them more efficient farmers, or whether the major driver behind their activities related to enhancing their social, not economic, status. The farmers now wanted to become market regulators, not simply more efficient market participants, as the regional manager explained during the meeting. The newly gained confidence of MCs increasingly produced tensions with courses of action demanded by market rationales. Consider the following statement by a senior manager of the HQ's monitoring division:

> "For example, we experienced that MCs are not happy with keeping goats or goat raising. All the farmers had intention to keep buffalo and cows or high valuable crops. So they sold all the goats although location was perfect."

A development consultant commissioned by GlobalAid for assisting in the implementation of the project remarked:

> "They have only been selling ginger, although there was a river next to the house where ginger could be washed to add value creation. But they have stopped washing the ginger because these are lower-class activities."

Despite these reservations of the regional team, it appeared that the NGO's headquarter managers were yet not fully aware of the magnitude of the alternative ambitions that gradually became translated into the PSM. There was still a sense that the situation could be kept under control and management decided to proceed with the scaling-up program. Soon after, some high-performing MCs were selected and assigned one or two of the more recent MCs and given responsibility for their development. GlobalAid staff gave guidance during the initial meetings, but soon let the mentoring MCs manage their own affairs. This process kept going for a couple of months.

It did not take long before the concerns expressed by the regional team proved to be accurate. Encouraged by the additional responsibility assigned to them, the mentoring MCs' self-confidence grew even stronger. The PSM now not only served as identity marker to the outside, but was used much more proactively to secure their own 'superiority' compared to other MCs in the neighbouring districts and villages. The same way that GlobalAid interfered in their own PSM earlier, they now used the ratings as an instrument of dominance to rate their mentored groups not only as less productive or less efficient, but also to delegate 'low status' activities (e.g. slaughtering) to these villages. This is made clear by GlobalAid's consultant quoted earlier:

> "The problem is that [mentored] groups can never score higher than [original MCs], because [original MCs] won't be happy if they would. They are getting very powerful and sometimes we have to slow down."

The PSM now not only provided the means to produce the desires for novel societal arrangements, but increasingly also formed the instrument to protect the MCs' status as an elite group. Despite considering this as a considerable threat, we again observed GlobalAid trapped within the ways of practicing the PSM that they encouraged earlier. Initially, integrating ritualistic elements into the PSM procedures was seen as necessary to keep up the enthusiasm exhibited by local farmers. Later on, the GlobalAid team could not simply discourage the beneficiaries' mobilization of the PSM as a tool to govern their newly emerging counter-programs without delegitimizing the whole logic of the PSM exercise per se. A certain helplessness came through during an interview with GlobalAid's vice president:

> "There are so many social aspects to it, there is so much complexity … everyone has a plan. I would say we have to accept the unintended consequences. The system has existed for ages and cannot simply be changed … And also I would say informal relations are needed, but should not be exploited … Most importantly, we have to understand when to leave and just let it function."

While the above case certainly represents an extreme form which was considerably reinforced by the 'scaling up' program, the ways in which GlobalAid increasingly lost control over the PSM surfaced in numerous instances throughout the following years of this ethnography. While GlobalAid continuously interfered in MC procedures to keep the project on track, they were never fully able to detach the rating scheme from its newly established linkages to social status.

For example, more than a year later, as the project moved to the third stage and value chains became enacted, the PSM became again infused by alternative local governing ambitions. The co-operatives which were now to be established to coordinate the value-chains should ideally be manged by a board elected on a democratic basis every 3 months. However, we again observed how the powerful MCs managed to mobilize the PSM to secure their influence over the cooperative. Rather than through democratic vote as GlobalAid would have wished to see, they reaffirmed to make such decision on "consensus basis". Being then asked about the criteria, they replied: "On the basis of PSM performance."

Thus, similar to the Planning Committees, the case of the MCs shows that accounting and its connected practices produced a proactive kind of self, ready to act in alignment with the market, but also how this type of personhood developed an unforeseen and in part uncontrollable dynamic. The case of MCs, perhaps even more radical than in the previous one, put De Certeau (1984) to an extreme in that even those desires to which accounting became connected locally were not existing as realistically imagined possibility before, but formed only as a consequence of practicing the PSM. We will now turn to the discussion in which we demonstrate how de Certeau's (1984) theory of everyday practice provides a framework for making sense of both possibilities – the ways in which accounting connects to existing alternative hopes and desires, but might also generate them anew in other spaces.

8. Discussion: accounting and the sorcerer's apprentices

Following the two levels of analysis suggested by De Certeau (1984) - one focusing on the microphysics of power and the other on how these relations are consumed locally - this paper described how GlobalAid and their counterparts used accounting to make operable a new market approach to development. In the subsequent section, we will reflect on three theoretical implications: First, we discuss accounting's capacity to provide a specific problematization of underdevelopment, but extend this literature to show that accounting inscriptions had constantly to be worked upon to become operational. This, secondly, provided the basis for the governed to resist by moulding accounting to give shape to

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their own personal projects and agendas. Third, we will discuss how such forms of everyday resistance, while effective, are nevertheless limited by the ways in which accounting provides the conditions of possibility for them to emerge.

8.1. Governing underdevelopment as continuous process

A significant body of work has demonstrated the increasing proliferation of neoliberal ideas and concepts as solution to 'underdevelopment' (cf. Ilcan & Phillips, 2010; Venkataraman et al., 2016). On a first level of analysis, our case confirms how accounting helped to represent development as a problem related to market deficiencies. GlobalAid entered the field with novel kinds of abstract economic categories, such as productivity, profitability or quality. These concepts did not simply reveal a problem that had remained undetected before, but constituted a novel domain of knowledge. Made concrete through an array of accounting indicators in the PCs, they helped turning development into, for example, a question of reducing farmers' cash expenditures by interfering with depreciation, veterinary services, or labor costs. Without implying that Nepalese farmers have been uneconomic before, in the past there was no well-established apparatus for operationalizing abstract categories such as cost of goods sold, depreciation or value-added production. It was accounting that played a significant role in making such categories real and appealing for those involved in the project.

Yet to really take hold, the new economic reality also had to encompass the construction of the performing and governable entrepreneur who competes, succeeds or potentially fails in these newly introduced networks. In our case, this performance-based element was embodied by the Participatory Self-Monitoring (PSM) in the context of Management Committees' (MC) meetings. The PSM produced new visibilities of performance, thus changing relations through which farmers related to themselves and to others. The PSM ratings never acted immediately upon beneficiaries, but enmeshed them in fields of comparison through which they began to re-evaluate and judge themselves. They became, in a sense, disciplined by being held responsible and accountable for their own development (cf. Miller & O'Leary, 1987).

Our analysis also reveals, however, that the two central accounting designs were never fully self-evident in their representational capacities. In the case of the PCs, all participants realized that sometimes the PPQ indicators did not easily fit the "messy actualities" (O'Malley, Weir, & Shearing, 1997). The members needed common sense to make them applicable to the area. Also in the case of MCs, the PSM was never fully self-evident, it needed to be adopted here and there to fit the beneficiaries' concerns – be it in terms of pictorials, frequency or rating procedures. What this shows, and what has so far perhaps not been demonstrated sufficiently in the governmentality literature, is that the technologies of government in their "contact with the heterogeneous and impure world of everyday life" (Mennicken & Miller, 2012, p. 22) need constant adaptive work. However, rather than a weakness, the fact that these two accounting designs were never fully black-boxed represented a key strength in our case. The continuous experimental engagements surrounding the devices further facilitated the translation of market ideals and much more importantly produced a proactive kind of self who actively helped to expand the project's initial aspirations – also in previously unknown directions as the example of the human rights activist shows.

8.2. Everyday resistance: translating private concerns into accounting

We further build upon De Certeau (1984) to demonstrate how it is exactly this proactivity encouraged by practicing accounting that may enable the governed to outsmart those governing regimes imposed on them. In experimenting with how to make accounting meaningful locally, actors discovered, sometimes coincidentally, how accounting's relational forces may be hijacked to give shape to their own private governing ambitions – either against those in power (as in the case of the politician) or in terms of governing other local counterparts (as in the case of beneficiaries). The realization of these opportunities, however, was not self-evident in a sense of simply connecting a pre-existing strategy to accounting. Rather, these private ambitions were nurtured and augmented through the use of the NGO's accounting. Linking initially disconnected local backstage aspirations with newly imposed accounting relations was never a fully planned endeavour existing ex-ante - it only unfolded as the project progressed.

GlobalAid, politicians, and farmers entered the scene with the belief that accounting-induced reforms are complementary to everyday lives – not as taking something away or being opposed to anything existing. Indeed, the local enthusiasm exhibited for the project never really disappeared throughout our ethnography. At the same time, the many local adaptations and experimentations, which further strengthened local engagement with the project, enhanced learning and reflexivity of 'the governed'. This allowed inferring how accounting's webs of power could be used also for giving shape to alternative private ambitions – domains initially bearing no immediate overlapping. As these discoveries were made, what started as consensus-based adaptation to local contexts turned into more explicit counter-tactics on side of the locals to recalibrate accounting into a host within which their seemingly unrelated local concerns were matured into distinctive political strategies, perhaps even anti-disciplines (De Certeau, 1984), whose courses of action gradually came in conflict with market rationales.

We found such tactics in de Certeau's sense in a variety of forms ranging from unpacking, questioning or complementing accounting (in the case of politicians) to acts of ritualization (in the case of beneficiaries). None of these should be studied as singular, isolated events, but as a series of small-scale interventions which, only in combination, may have substantial effects on the power configurations in a network. While in itself inconspicuous and long underestimated by GlobalAid, in accumulation they disrupted and redirected the intended flow of power - leaving GlobalAid itself 'trapped' in the webs of their own technologies. As the title of our paper suggests, accounting turned out for the NGO as something which reminded one of its trainees of Goethe's "The Sorcerer's Apprentice" and accounting as "the spirits that they summoned".[4] This is perhaps also where this case goes beyond de Certeau's work as he never made very clear to which extent such everyday resistance by the marginalized can produce, however modest, changes to an imposed governing regimes. As now demonstrated, such forms of resistance may well go beyond a "naïve romanticism" (Courpasson & Vallas, 2016) often attributed to the tactics of the everyday. Put to their extremes, they can culminate in the possibility of the 'weak' governing the 'strong'.

Finally, these phenomena may, on the surface, closely resemble ideas of mediation (Miller & O'Leary, 2007) and hybridizing (Kurunmäki & Miller, 2011). Yet the case goes beyond these concepts in a decisive aspect as it demonstrates that the domains which are linked up through accounting should not be considered as pre-existing or pre-defined but as, at least in part, only coming

[4] Translated from German, '*Die Geister, die ich rief*', "the spirits that I summoned"; a German saying referring to Goethe's 1797 poem *Der Zauberlehrling,* 'The sorcerer's apprentice', which is often used to describe a situation where somebody summons help or uses allies that s/he cannot control, especially in politics.

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into existence in the act of mediating or linking up. This was true to some extent for the politician who, without accounting, would have been unable to develop a distinctive program. Yet it was even more pronounced in the case of the farmers where the new collective agendas in their entirety emerged only within the new accounting practice. This has further implications, namely that accounting's mediating capacity is not something inherent in accounting *per se*, but in itself an achievement of its encounter "with the heterogeneous and impure world of every-day life, populated as it is by a myriad of aspirations, associations, alliances, and activities" (Mennicken & Miller, 2012, p. 22).

It is, of course, difficult if not impossible to assess the extent to which the ambitions of politicians and farmers were existing as such prior to the introduction of the project. In the case of the local politician in the PC, it is quite likely that he previously thought about running as constituent assembly member in some manner. Yet it was only the combination of the unanticipated elections and accounting's powers that provided an opportunity for turning this initially vague ambition into a realistic possibility. The project provided the opportunity to compensate the politician's lack of resources and accounting was the technology to tailor the project's features to his new ambitions that now began to take shape. Only here had the potentiality of his candidacy turned into a distinctive agenda that could be pursued against all of GlobalAid's objections. Without the PPQ indicator system, the options of the politician to utilize the project for his goals would be limited, if nonexistent. During an interview he himself admitted that "it's the only way to make the place prosperous". There are also indications that the engagements with accounting have contributed to constructing the politician as a specific kind of self, ready to pursue this ambition. Thus, while we can only speculate what would have happened without the project, we maintain that accounting certainly provided the architecture for his political agenda as it was *actually* carried out.

The case of MC farmers is similar, though perhaps more pronounced. Again, we would not deny that the beneficiaries in the villages had previously dreamt about escaping their life as farmers and shifting to higher status businesses. However, as in the case of the politician, the agenda of the MCs developed into an explicit program and strategy only *through* the contact with the project and related accounting instruments. The project became introduced with the promise to make the beneficiaries more efficient farmers, not to escape their life as farmers. Status in a market economy was linked to the ability to accumulate profit – that was why they participated and what produced considerable enthusiasm. The connections between the project and an alternative form of status, expressed in social-, not economic status, were neither actively pursued, nor did they exist at that time. Only over time and specifically in relation to the mentored MCs the social mobility agenda developed - and the PSM was the tool for it. Thus, the case of MCs, perhaps even more fundamental than that of politicians, demonstrate how accounting gave rise to new desires which grew into powerful collective spirits and later contrasted with market rationales.

8.3. Accounting and the (limited) freedoms of the governed

As projects were completed, GlobalAid considered the results as mixed. They were clearly not naïve and, judging from their long experience, knew that something might get into the way of the project or compromise might be needed. However, they struggled giving in to something which stood so fundamentally against their philosophy (in the case of politicians) and which produced novel hierarchical layers that could be exploited by locals (in the case of farmers). At the same time, while the project's initial objectives were considered as at least in part undermined, this never related to a weakening of accounting itself. At no point was the power, relevance and need for accounting questioned. Even as local politicians delegitimized many of the PPQ representations, the GlobalAid team's belief in accounting remained strong. The fact that the relevance of accounting was never questioned made it a very powerful device in also providing the conditions of possibility for connecting to the locals' initially disconnected hopes and desires.

Clearly accounting was not simply an intermediary that could be redesigned and recomposed entirely at actors' discretion. Despite its instability, it set limits for mobilizing and adjusting it locally. This became evident in the case of the PCs where politicians wanted to direct an entire test site to the hill regions. However, the variances depicted by the PPQ system were simply too strong so that even additional data or adjustments to the values of indicators would not have altered the impression that these hill regions are economically unsuitable. The leeway opened up for complementing the predominantly economic KPIs with additional data also was limited. Both politicians and beneficiaries constantly needed to test the limits of modifying PPQ and PSM respectively. For example, at one point politicians proposed to additionally include national census data into PPQ data. However, even the locals had to admit that these were the most heavily flawed data sets in the entire country. GlobalAid strongly objected and politicians were made aware they crossed a red line. In another case, however, data on social violence was seen as compatible with the accounting discourse as long as it was quantifiable, isolable and comparable.

What this shows is that the local manipulations needed to comply at least at a minimum level with more abstract principles of data quality within the practice of accounting. Accounting, therefore, was not a device allowing unlimited modification; it was itself much more active than passive. While the emerging local aspirations indeed weakened initially intended market ideas, accounting simultaneously articulated the locals' alternatives in its own vocabularies. In that sense, any form of oppositional agency was conditioned within accounting's webs of power. They were "limited freedoms allowed by the regulation of discipline" (De Certeau, 1984, p. xiii).

9. Conclusion

This study presented a case of resistance as everyday practice in the context of the increasing widespread application of accounting in the sector of international development. While prior literature exhibited a tendency to study resistance against accounting from the perspective of strong oppositional strategies, this study complements this research by focusing on those marginalized who lack technological and discursive means to turn their own concerns into powerful counter-programs. We show how they may nevertheless create their limited freedoms by reworking imposed structures and detail those local processes of agency through which accounting becomes redesigned into exactly this kind of host necessary to nurture alternative local aspiration into distinctive agendas – partly, as we demonstrate, with the thrust of undermining those governing ambitions initially linked to accounting. Resistance, in this perspective, is not outside of accounting's webs of power, but emerges as an almost inevitable aspect of what De Certeau (1984) refers to as its "consumption in everyday life".

Starting from the premise that accounting's relational webs of power always harbour the potential to be read in multiple directions, we explore accounting's governing capacity in everyday life to be Janus-faced: while its incompleteness helped to inscribe the ideals of the market even deeper into the everyday lives of local stakeholders, it also encouraged new discoveries on how accounting can also be used to turn their initially disconnected

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private desires, whose stance towards accounting was never clear from the outset, into enforceable registers that later jeopardized exactly those economic aspirations to which accounting was linked initially. Many of these marginalized desires were not strategic in the sense that they followed clearly pre-defined objectives derived from pre-existing agendas. Rather, they were developed and stabilized through accounting's use. It may thus seem ironic that, in a sense, categories such as effectiveness and failing (as seen from the perspective of a governing apparatus) can both be caused by the very same unfolding dynamic. Here, accounting may be considered as an inherently untameable object, i.e. something which developed its own, often unpredictable dynamic once it becomes introduced into novel domains and is consumed by local users to pursue their own projects.

We believe that more can be done in studying the sometimes mundane context of everyday life where even the most marginalized may develop creative tactics of working with imposed accountings to emulate and deflect domination without leaving it. As inconspicuous as such tactics may seem, they can have significant effects on the distribution of power in a network. Yet, due to their rather unspectacular character, research might easily overlook their workings vis-à-vis the extensive scope of neoliberal projects as a whole. Studying everyday resistance requires ethnographic sensibility to the 'small wins' beyond grand confrontations. Such forms of resistance should not be confined to singular acts, clearly delineable in time and space, but as unfolding series of manipulations which encourage each other and may (or may not) develop into competing spirits within one and the same accounting technology.

Another aspect future research may consider is the long-term development and interplay between resistance and political programs translated through accounting. For example, we learned that GlobalAid management in North America responded to the experiences in Nepal by redesigning the approach, thereby trying to make it less vulnerable to local forms of hijacking. This corresponds to recent research suggesting the constant interplay between the processes of failing and attempts to reform (Boomsma & O'Dwyer, 2019). As our case demonstrates, categories such as failure and success may not be clearly identifiable, but are dependent upon often unpredictable trajectories (cf. Andon et al., 2007). The "congenitally failing operation" of accounting (Rose & Miller, 2010, p. 288), therefore, may be located in the paradox that its plasticity inhabits a particular attraction for its users while at the same time allowing for deviations that might become threatening for initial governmental aspirations – albeit within a limited corridor of movement.

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