

Research Note

A Culture of Costs versus A Culture of Expenses

Barbara Czarniawska

Abstract

When there is money spent on products of culture, are those costs or expenses? An answer to that question may be of importance not only to accountants and auditors, and it can vary among cultures. This article compares the way the issue is presented by two fiction writers, one Swedish and one British.

Key words: costs; expenses; economy; culture

An anthropological gaze upon contemporary western societies might suggest that many of them currently have economy at the center of their cultures. Certainly, it is a matter of a time and space: during times of war, defense will be at the center; at other times it could be kinship, or religion, or politics. In this text, I focus on examples from two European countries where, in my reading, economy *is* at the center: Sweden and England. As if to corroborate my thesis, my local regional newspaper, *Göteborgs-Posten*, has recently changed the name of one section, previously called “Economy/Sport” (yes, Sport is certainly number two) to “Society/Sport”. The inside is as it was before, and the subtitle of the first part says “Economy/Politics”, rightly so, as Swedish politics focuses on economy. I would not dare to extend my diagnosis of the British situation, but my intuition¹ tells me that this statement applies to a great many European countries.

¹ On the role of intuition in theorizing, read Knorr Cetina 2014.

*Barbara Czarniawska, Gothenburg Research Institute, School of Business,
Economics and Law, University of Gothenburg, barbara.czarniawska@gri.gu.se*

© 2018 Author

LiU Electronic Press, DOI 10.3384/VS. 2001-5992.1852131

<http://valuationstudies.liu.se>



I have chosen to describe this phenomenon based on representations in novels for several reasons. One is that, as Milan Kundera (1988) pointed out, the novel dealt with the unconscious before Freud did, discussed class struggle before Marx did, and practiced phenomenology before the term had been invented. Another, and somewhat in disagreement with Kundera, is that humanists and social scientists may have said all this before novelists, but nobody (read: the media) paid attention to them. The third reason for using fiction is that fiction writers are allowed to present detailed cases and ethnographic observation as metonymies for a macro picture, without the need to prove their statistical representativeness.

The thesis that economy is presently located at the center of some (or even many) contemporary cultures may not be particularly contentious; what interested me most is the different shapes it takes. I call the two different forms “a culture of costs” and “a culture of expenses”. But before I begin my analysis, there follows a short discussion about the semantic difference between the two.

Costs versus expenses

In a great many texts, whether economic or general, the words “costs” and “expenses” are used synonymously. Yet a long list of Wikipedia entries that promises to explain the difference between the two indicates that I am not alone in reading them differently. Already a look at their proveniences—both from Latin—suggests that their usage may differ. Whereas “cost” comes from *costare*, to stand with; “expense” comes from *expendere*, to lay out, to pay (<http://www.thesaurus.com>, accessed 13 September 2017). Costs seem to be static, expenses mobile, although the one can be redefined as the other. Here are some examples of the definitions on accounting sites:

A *cost* might be an expense or it might be an asset. An *expense* is a cost that has expired or was necessary in order to earn revenues. (<https://www.accountingcoach.com/blog/cost-expense-2>, accessed 13 September 2017)

For accounting and tax purposes, COSTS are related to business assets and they are shown on the balance sheet. EXPENSES are related to business income, and they are shown on the business net income (profit and loss) statement. (<https://www.thebalance.com/cost-vs-expense-what-is-the-difference-3974582>, accessed 13 September 2017)

In general, costs are unpleasant, but usually necessary to bear. Expenses seem to be more volatile but closely related to income.

A culture of costs: An example from Sweden

The text I have chosen is not available in an English translation, so I have to summarize most of it.² It is a novelette by Jonas Karlsson, one of the best Swedish dramatic actors, and increasingly appreciated as a writer.³ It is called “The Bill”, and comprises part of a volume entitled *The Rules of the Game* (*Spelreglerna*, 2011).

The protagonist/narrator suddenly receives a bill for 5,700,000 Swedish kronor (£520,000). The logotype seems authentic, the sender is W.R.D. It is obvious that it must be a mistake (the bill was probably meant for some large company), so the narrator decides to ignore it.

A month later a reminder arrives. The new bill is for 5,700,150 kronor and is to be paid to a debt-collection company. But now it contains a telephone number in case the recipient wants to appeal. The narrator calls the number. An automatic voice asks him to describe his problem, but in the middle of the description he is informed that he will now be connected to the exchange. He is sixty-third in line, and the waiting time is about 14 hours 25 minutes. The narrator smiles at this obvious absurdity and decides to let the misunderstanding be cleared up by whoever made the mistake. He goes out to buy himself an ice cream, but it seems to him that people in the line and people he meets in elevator are all speaking about how much they need to pay. And where will they get the money?

The narrator remembers that avoiding the debt collector may have unpleasant consequences, and the next day he decides to ring the number again. The waiting time is only 11 hours, so he waits. His call is not answered until the next morning. The woman who talks to him explains that no mistake has been made. Has he not read the newspapers, watched the TV or listened to the radio? The narrator admits that that is indeed the case. The woman tells him that it is time to pay. They continue their conversation:

“To pay for what?” I asked the woman on the phone.

“For everything”, she said.

“What do you mean by everything?” I wondered.

“Where are you now?” she asked.

“At home”, I said.

“At home. Right. Look around you. What do you see?”

I looked around.

² All translations from Swedish in this text are mine, BC.

³ Karlsson’s theatrical background is revealed in his lively dialogues, which compel me to quote them at some length.

“I see my kitchen”, I said.

“Mhm, and what do you see there?”

“Eh ... a sink. Some dishes to be washed ... A table.”

“Look through the window.”

“Ok.”

I got up and went to the kitchen window.

“What did you see there?” said she into the receiver.

“A house”, I said. “And some trees ...”

“What more?”

“More houses, and a street, some cars...”

“And then?”

“I see blue sky, sun, some clouds, people, children who are playing on the sidewalk, adults, shops, cafés ... People who talk to one another ...”

“Exactly. Can you smell anything?”

“Eh ... yes.”

I inhaled the air from the street. It was sweet, full of summer odors. Flowers, some bush perhaps? A bit of old food? A weak smell of something rotten and of gasoline. A typical summer scent, almost southern. I could hear a moped.

“You have a feeling, right?” she continued. “You have feelings, you have fantasies, you have friends and acquaintances. And you dream, don’t you?”

She didn’t even wait for an answer.

“What do you mean?” I interrupted.

“Do you dream during the night?” she asked.

“Sometimes”.

“Right. And you think all this costs nothing?”

I was silent a moment.

“Well, I thought ...”

“Is this what you thought?”

I was trying to find an answer but my thoughts ran in circles without any attempt to find a form. In the meantime, the woman on the phone continued with the long speech about allocation costs, decisions, single payments, and reduction systems. It seemed that she was reading something aloud.

“But how could it have become so much?” I asked when I recovered my speech capacity.

“Oh well. It is costly to live”.

I was silent again because I didn't know what to say.

“But ...” I said in the end, “that it was so expensive ...”

He tries saying that he is a reliable taxpayer, but she explains that tax covers only the daily upkeep. She adds that it is tiring to explain this again and again; they had such a widespread campaign explaining all the details.

“But it is impossible”, I said. I have only something like fifty thousand in the bank.”

“Your flat then?”

“Tenancy.”

“Have you any objects of value?”

“Eh, no ... the TV?”

“No, TVs are worth nothing nowadays. Is it big?”

“Not really, thirty-two.”

“Forget it. A car?”

“No.”

“Not good”, she sighed. “You will pay as much as you can. Then we will do an inventory of what you have at home and see what it is worth. Then we shall see what kind of debt you will end up with.”

“And what happens then?”

“It depends how much it will be.”

“What do you mean?”

“We have a debt ceiling.”

“What is that?”

“It means that we only allow debts up to a certain sum ... I mean, in order to have a continuous access to ...”

“To what?”

“To ... everything”.

“Will you kill me?”

She laughed. It was obviously a stupid question and I felt better hearing her laugh.

“No”, she said. “We will not kill you. But you must understand that you cannot continue to enjoy living without paying for it.”

She makes him recall many happy experiences from his life, and the conversation ends with her assuring him that he will certainly find a solution if he thinks about it for a while. She gives him her name and a direct telephone number. He calls later to ask what happens if he goes abroad? He will be on the “Wanted” list, is the answer. The woman reminds him that in the past he had answered several surveys claiming that he enjoyed his life in full, that his childhood was happy, and that he liked his job.

An investigation into the authority that sent the bill reveals that its name is World Resources Distribution. A visit there and direct contact with the woman he talked to on the phone and her colleague results in the discovery that the bill was wrong. Actually, he needs to pay 10,480,000 kronor (about a million pounds). Back home, he listens to his friend, Roger, who always complains about life and now complains about *his* bill: 220,000 kronor. Another attempt to lower the bill raises it to 14,950,000 kronor. The woman explains the situation to him:

“You do not understand it, do you?” she said at last.

“What now?” I said.

Her voice became low, almost a whisper.

“People are very unhappy. Most people feel horribly. They have pain. They are sick and take medicine; they have anxiety; they are afraid and worry about lots of things. They can be stressed or even in panic; they mourn; they have bad consciences, impossible achievement goals, concentration problems; or they are simply bored, feel questioned, feel that they are unjustly treated, cheated, failures, guilty, *you name it*. Most people, if they are lucky, experience some contentedness in their childhood. It is only then that they get their points. After that it is dark. If you only knew ...”

In the end, the narrator is taken to the W.R.D.'s office by the guards. Apart from the clerk he has met before, there are two representatives from W.R.D. headquarters in Addis Ababa. The foreign visitors couldn't believe the amount of the narrator's debt. But as the house inventory showed that he owns nothing of value, as it is clear that he will not be able to earn any more money, and as they cannot kill him, the situation must remain as it was. As the narrator says:

Only I knew that I was possibly the happiest person in the country. And this free of charge.

Commentaries on the novelette noted that the text was obviously inspired by Kafka. Nevertheless, it is much lighter in tone; whereas Kafka's stories are tragi-comic, this is absurdly comical. Still, it obviously relates to the present situation of the welfare state in Sweden. The baby boomer generation gets old and sick, but it has a much longer life expectancy than previous generations. What is worse, it is exactly the people of the narrator's age—forty-something—who are expected to live for one hundred years, and who are not making much money now. Who is going to pay for their retirement and health care?

Cost reduction is the catch phrase in the Swedish welfare system right now. It concerns health care, care of the elderly, social security, and schools (although the negative Pisa results are now being used to prove that school finances must be raised). "Lean production", the Japanese management invention that seemed to have vanished from industry, made a triumphant comeback in public administration (Ratner et al. 2014; Thedvall and Tamm Hällström 2015). The economy is at the center of culture, and it means primarily one thing: the welfare state must cut costs.

A culture of expenses?

John Lanchester's *Capital* (2012) is dedicated to people living (and working, in the case of an unavoidable Polish builder) in Pepys Road, South London. Previously a lower-middle-class setting, it is now increasing in value.

For the first time in history, the people who lived in the street were, by global and maybe even by local standards, rich. The thing which made them rich was the very fact that they lived in Pepys Road. They were rich simply because of that, because all of the houses in Pepys Road, as if by magic, were now worth millions of pounds.⁴ (2012: 6)

⁴ For an example from real life, see http://www.theguardian.com/money/2014/apr/07/londons-most-expensive-street-kensington-palace-gardens?CMP=fb_gu, accessed 10 September 2017.

The inhabitants vary—from old British persons to young foreigners from different countries and backgrounds—but there is one family that represents the contemporary Londoners. It is the family of Roger and Arabella Yount. Roger is employed at Pinker Lloyd bank, and, although he would actually be a better fit with “the old City of London” (“he ... had come to work at Pinker Lloyd in the time when the City was more about relationships and less about math” [2012: 27]), he is doing very well indeed. He “had the habit, one he wanted to grow out of but was well aware that he hadn’t, of buying lots of expensive gear when he thought of taking up a new hobby” (2012: 105). But these were only small expenses, and Roger wanted to earn a million-pound bonus:

He wanted a million pounds because he had never earned it before and he felt it was his due and it was a proof of his masculine worth. But he also wanted it because he needed the money. The figure of £1,000,000 had started as a vague, semi-comic aspiration and had become an actual necessity, something he needed to pay the bills and set his finances on the square. His basic pay of £150,000 was nice for what Arabella called “frock money”, but it did not pay even for his two mortgages. The house in Pepys Road was double-fronted and had cost £2,500,000, which at the time had felt like the top of the market, even though prices had risen a great deal since then. They had converted the loft, dug out the basement, redone all the wiring and plumbing because there was no point in not doing it, knocked through the downstairs, added a conservatory, built out the side extension, redecorated from top to bottom (...) They had added two bathrooms and changed the main bathroom into an en suite, then changed it into a wet room because they were all the rage, then changed it back to normal (although *very de luxe*) bathroom because there was something vulgar about the wet room (...) Arabella had a dressing room and Roger had a study. The kitchen had been initially from Smallbone of Devizes but Arabella had gone off that and got a new German one with an amazing smoke extractor and a colossal American fridge. (Lanchester 2012: 22–23)

They have a Bang & Olufsen system, and a Damien Hirst painting. They also own a country house, which they acquired for one million pounds, and then renovated for a quarter of a million. The house has a subsidiary cottage, which they acquired and renovated for half a million pounds. They have three cars, a BMW for Arabella’s shopping, a Lexus for the family (used by the nanny), and a Mercedes for Roger, belonging, however, to the bank. They spend £2,000 a month on clothes, and as much for household equipment. And, of course, everything in London is expensive: restaurants, cinemas, parking.

In the eyes of the Polish builder (no matter how incorrectly portrayed),

You (...) couldn’t fail to notice the expense, the grotesque costliness of more or less everything, from accommodation to transport to food to clothes (...) everything was so expensive because the British had lots of money. (2012: 81)

The Polish builder worked for the Younts, among other inhabitants of Pepys Road, especially when the owners were on holidays. “They would be staying in expensive hotels and doing whatever it was people did when they went to expensive places—sit by the pool with expensive drinks, eat expensive food, talk about other expensive holidays they might go on and how nice it was to have so much money.” (2012: 120)

Roger Yount’s bonus turned to be a miserly £30,000; then his deputy turned out to be a rogue trader, Roger was fired, and soon afterwards the bank collapsed. All these events failed to impress Arabella. Informed by Roger about the loss of his job, she went shopping to cheer herself up.

The idea of luxury, even the word ‘luxury’, was important to Arabella. Luxury meant something that was by definition overpriced but was so nice, so lovely, in itself that you did not mind, in fact it was so lovely that the expensiveness became a part of the point, part of the distinction between the people who could not afford a thing and the select few who not only could, but also understood the desirability of paying so much for it. Arabella knew that there were thoughtlessly rich people who could afford everything; she didn’t see herself as one of them but instead as one of the elite who both knew what money meant and could afford the things they wanted; and the knowledge of what money meant gave the drama of high prices a special piquancy. She loved expensive things because she knew what their expensiveness meant. She had a complete understanding of signifiers. (2012: 49)

After Roger lost his job, the Younts had to sell the house and move to the country house. His prospects for future employment did not look good. He did hope that Arabella would understand that things could not go on as before, but she didn’t. “On the contrary, she showed every intention of going on as she was for ever. No Plan B. It was labels, logos and conspicuous consumption all the way” (577). The last sentence in the book is Roger thinking, “I can change, I can change, I promise I can change change change.” (577).

It seems obvious that Lanchester meant it as an allusion to the fact that the 2007–10 crisis did not change the behavior of the bankers and the traders. Perhaps they are all married to Arabellas.

Georges Bataille claimed in 1984 [1933] that “Today the great and free forms of unproductive social expenditure⁵ have disappeared” (1984 [1933]: 124). By those forms he meant, however, the extravagances of the Byzantines and the wealthy Romans’ games and cults. “Around modern banks, as around the totem poles of the Kwakiutl, the same desire to dazzle animates individuals and leads them into a system of petty displays that blinds them to each other, as if they were staring into a blinding light” (ibid.). Eighty-four years later, the observation still holds.

⁵ The original paper by Bataille was called “La notion de dépense” – “The notion of expense” – which was translated as “expenditure”, a term much closer in meaning to “cost”. Bataille divided expenses into “productive” and “unproductive”.

Economies and cultures

No doubt both fictional descriptions are exaggerated, and there are some similarities—not merely differences. First of all, I use “culture” in the narrow sense of the word, not in the sense of “national culture”. After all, the British public administration is highly cost aware, and there are bonus scandals in Sweden (ABB, Volvo, and Scania, to recall three). There is ongoing imitation, and the New Public Management came to Sweden primarily from the UK. Still, there are differences in proportions: it is noteworthy that the whole happy life of Karlsson’s narrator has the same value as Roger’s potential bonus ... Second, both texts are satirical, though Karlsson’s satire has a sharper edge. The point is, what would happen if a welfare state began treating its costs as expenses? Obviously, Karlsson’s narrator did not produce the expected income, so now he has to return the money that was invested in him. The expenses of Yount’s family—both Roger’s bonuses and Arabella’s shopping—did not bring any income; it is high time to treat them as costs. Are such costs justified within the financial sector?

Such variations in understanding the difference between costs and expenses are also of significance for the relationship between economy and culture in the narrow meaning of the term culture: the arts. Bengt Jacobsson has written a book in Swedish called *Cultural Policy* (*Kulturpolitik*, 2014), which portrays the history of Swedish national cultural policy since 1972. This period is key, because Jacobsson found out that the cultural policy remained the same during 42 years, but the means of actualizing it and the purpose of doing so changed dramatically.

The state investigation from 1972, strongly under the influence of the then Minister of Education, one Olof Palme, concluded that “Until now, culture has played a marginal role in society” (Jacobsson 2014: 11). This needed to be changed, and the purpose of the change was to counteract the negative impact of the commercialization of Swedish society. It was necessary to invest in culture, and seriously so, in order to counteract capitalism’s evil influence. Culture policy was to contribute to the new and wider concept of welfare.

The Minister of Culture stated in 2007 that the cultural policy decided in 1974 as a result of the 1972 investigation, in spite of many years that had passed, remained up-to-date. Culture still plays a marginal role in Swedish society, and it needs to be supported—not because it counteracts commercialization, but because it is a crib of innovation and entrepreneurship, and can therefore contribute to full employment and economic growth. Thus, there is no need to invest in culture, or if any such investment is made, it is because the return-on-investment is guaranteed. Culture must not cost, it must earn its keep, and more than that. “Cultural and creative industries”, such as experienced industry, are the way to a more profitable future. We live,

or should be living, in a “creator economy”. Time to change costs into expenses when it comes to culture seems to be the temporary message.

How is culture seen in the economy of expenses, then? Pierre Guillet de Monthoux during a seminar at the University of Gothenburg on 4 April 2014 quoted a British billionaire as saying that in the global economy, all things look the same, and a work of art is the only luxury that remains. Clare McAndrew, author of the TEFAF (European Fine Art foundation) report from 2010, claimed that a change in luxury spending habits caused by the recession has helped the international art and antiques market weather the global economic storm. Luxury buyers decided that art maintains its value in time. “Smitty”—Lanchester’s cruel (and in my opinion unfair) caricature of Banksy—says: “Art was a business, which may not be your favorite fact about it but was a fact you were unwise to ignore” (2012: 251). Here, then, is where the present economies meet: art-making is, or at least should be, money-making. Moneys spent on culture are expenses, and should be treated as such.

Authors of Swedish cultural policy from 1974 would be appalled. Artists and others who believe in “art for art’s sake” would be appalled. Researchers, however, should remain calm. Some artists always made enormous amounts of money, and were extremely successful businessmen (not so often businesswomen); others died starving. Some of them compromised their art for money’s sake; others did not. The history of the encounters between business and the arts seems to promise many fascinating discoveries, and may have lessons to offer.

My university has recently created the Business & Design Lab, where—primarily—business and management people are to teach designers how to succeed in business. Pierre Guillet de Monthoux, at present the Director of the Center for Arts, Business & Initiative at Stockholm School of Economics, and Lisbeth Svengren Holm, Professor at the Lab, noted (at the seminar mentioned previously) that artists easily turn failures into development pivots. As modern capitalism relies on failure rather than on success (Guillet de Monthoux and Statler 2012) perhaps designers should be giving courses in failure to the students of business and management.

None of this means that the idea that culture should produce profits does not meet with opposition. Lars Strannegård, the President of Stockholm School of Economics, and previous Director of the ABC center (which is acting under the patronage of the same Ministry of Culture), claimed that

The utilitarian rhetoric has penetrated so many cultural domains that it is about time to recall what economy is *de facto* about. Economy is about managing resources, and resources are tools for achieving something. Growth and increased resources are never goals as such, but only means to achieve something else. And

this something else is about the possibility of living a life that is solidaric, meaningful, comfortable, healthy, full of love. Economy and growth are here only to create and maintain the possibility of such a life. In other words, economy is the means and culture is the goal. (<http://www.kulturradet.se/nyhetsarkiv/Kronikor/Mars-2014/>, accessed 10 September 2017)

A journalist at *The Guardian* wrote an open letter to the newly appointed UK culture secretary:

Dear Mr Javid,

We've never met, but that's because I work in "culture" and you have spent most of your adult life so far in banking.

It's very difficult to see from your Wikipedia entry or from the kind of information you put before us by Huffington Post how you are qualified to do this new job as culture minister. (<http://www.theguardian.com/commentisfree/2014/apr/11/open-letter-sajid-javid-culture-secretary-michael-rosen>, accessed 10 September 2017)

The letter ends with "So I'm not holding out any hopes", and indeed it is difficult to believe that these protests of some scholars and some journalists will end the "culture as profit maker" wave very soon.

There is another possible course of action, which, at first glance, may seem to be going directly against the stance of "art for art's sake". Many critical management scholars protest against presenting as "business cases" such initiatives as diversity or gender equality programs (see e.g. Litvin 2002). Obviously, this is now being done with art: "Art is good for business; let's have more art". Should we, organization scholars, oppose such a stance? Here, I would like to put forward for consideration a startling suggestion by Peter Berger (2011):

One must, as far as possible, work with the logic of institutions. Business is an institution whose logic is profit seeking. To want business to act as moral agency is like wanting an elephant to tap dance. Hegel used the telling phrase 'the cunning of reason.' Let me paraphrase: To achieve moral results in the real world is to practice the cunning of conscience. (Berger 2011: 220)

In short, if presenting art as a "business case" will promote diversity, equality, and art, it should perhaps be presented as such. It remains to be seen what the consequences would be, but there are certainly many attempts to do just that (see e.g., Calcagno and Panozzo 2015; Johansson Sköldberg et al. 2016). It may turn out, that the expenses directed on culture bring more income (in many senses of the word) than those costs of unregulated finance markets that we all have to share.

References

- Bataille, Georges. 1984 [1933]. "The Notion of Expenditure." In *Visions of Excess: Selected Writings, 1927–1939*, 116–129. Minneapolis, MN: University of Minnesota Press.
- Berger, Peter Ludwig. 2011. *Adventures of an Accidental Sociologist: How to Explain the World without Becoming a Bore*. Amherst, NY: Prometheus Books.
- Calcagno, Monika, and Panozzo, Fabrizio. 2015. "Cultural Entrepreneurship in Creative Atmospheres." In *Il ruolo dell'azienda in economia. Esiste un modello aziendale orientato alla crescita?*, edited by Nicola Di Cagno, Giorgio Invernizzi, Alessandro Mecheli, and Marta Ugolini, 91–101. Bologna: Il Mulino.
- Czarniawska, Barbara, and Guillet de Monthoux, Pierre (eds.). 1994. *Good Novels, Better Management: Reading Organizational Realities in Fiction*. Chur, Switzerland/Oxford: Harwood Academic Publishers/Routledge.
- Guillet de Monthoux, Pierre, and Statler, Matt. 2012. "Failing with Dignity: Toward a New Business Philosophy." *Grasp*, 6 December (<http://grasp.dk/failing-with-dignity-toward-a-new-business-philosophy/>, accessed November 4, 2014).
- Jacobsson, Bengt (2014) *Kulturpolitik: styrning på avstånd*. Lund: Studentlitteratur
- Johansson Sköldberg, Ulla, Woodilla, Jill, and Antal, Ariane Berthoin (eds.). 2016 *Artistic Interventions in Organizations*. London: Routledge.
- Karlsson, Jonas. 2011. *Spelreglerna*. Stockholm: Wahlström & Widstrand.
- Knorr Cetina, Karin. 2014. "Intuitionist Theorizing." In *Theorizing in Social Science*, edited by Richard Swedberg, 29–60. Stanford, CA: Stanford University Press.
- Kundera, Milan. 1988. *The Art of the Novel*. London: Faber & Faber.
- Lanchester, John. 2012. *Capital*. London: Faber & Faber.
- Litvin, Deborah R. 2002. "The Business Case for Diversity and the 'Iron Cage'." In *Casting the Other. The Production and Maintenance of Inequalities in Work Organizations*, edited by Barbara Czarniawska and Heather Höpfl, 160–184. London: Routledge.
- McAndrew, Clare. 2011. *The Global Art Market in 2010: Crisis and Recovery*. Maastricht: TEFAF.
- Ratner, Helene, Bojesen, Anders, and Bramming, Pia. 2014. "Lean Production of Intensive Cities: Using the Power of Italo Calvino's Imagination to Grasp Organizational Change." *Culture and Organization* 20(2): 77–97.
- Thedvall, Renita, and Tamm Hällström, Kristina. 2015. "Managing Administrative Reform through Language Work. Implementing Lean in Swedish Public Sector Organizations." *Scandinavian Journal of Public Administration* 19(2): 89–108.

Barbara Czarniawska is Senior Professor of Management Studies at Gothenburg Research Institute, University of Gothenburg, Sweden. She takes a feminist and processual perspective on organizing, recently exploring connections between popular culture and practice of management, and the organization of the news production. She is interested in techniques of fieldwork and in the application of narratology to organization studies. Recent books in English: *A Theory of Organizing* (second edition, 2014), *Social Science Research from Field to Desk* (2014) and *A Research Agenda for Management and Organization Studies* (edited, 2016).