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ACCOUNTING



EMPOWERING CHANGEMAKERS FOR A BETTER SOCIETY

‘TECHNOLOGICAL MEDIATION, MEDIATING MORALITY AND MORAL IMAGINARIES OF DESIGN: PERFORMANCE MEASUREMENT SYSTEMS IN THE PHARMACEUTICAL INDUSTRY’

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ABSTRACT

The central question of technological mediation is theorising how technologies steer actions by evoking given behaviours and by contributing to perceptions and interpretations of reality that form the basis for choices and decisions to act. This mediating is understood as the product of a hybrid, entangled relation between people and technologies. As such, this relation has important ethical consequences, since it implies that technologies contribute actively to how humans do ethics. People’s everyday morality takes shape from within technologically mediated situations, as they make technologies morally relevant in practices of design, implementation, and use of such technologies. In this paper, we draw upon a post phenomenological approach (Ihde, 1993; Verbeek, 2005; 2016) to study and to theorise the moral mediations brought about by accounting technology, by examining how, in its design, technology can actively mediate the moral choices and guide the ethical actions human beings make (Verbeek, 2011; 2021). Our central research question is ‘how can we theorise the ethics of technological design?’. Positioning our work within accounting studies of mediating instruments, we offer two contributions towards answering this question. First, by working within the theory of technological mediation, we develop the concept of a ‘moral imaginary’ as an approach to understanding designing the morality of things. Second, we elaborate a process model to theorise how moral mediation unfolds in the design of an accounting technology. From our conceptual motivation and the theoretical elaboration it inspired, we illuminate how the design of accounting technologies, in this case a Performance Management and Incentive Compensation system, is a form of ‘engineering ethics’ as technologies mediate ethical practices.

Keywords: Moral Imaginaries; Performance Measurement Systems; Moral Mediation; Ethics of design; Science and Technology Studies; Field study.