

(Counter) accounting for hybrid organising: A case of the Great Exhibition of the North

Abstract

Purpose

Hybrid organising faces a fundamental challenge in managing multiple and conflicting logics. Prior studies have evidenced the performative role of accounting within such a context largely in support of neoliberal hegemony and economic logic. Mindful of such conflict and the support toward economic logic, drawing on universal accountings this study provides insights from counter accounting and its' potential to serve pluralism and the emancipation of marginalised constituencies.

Design/methodology/approach

The research examined The Great Exhibition of the North (GEOTN), England's largest event in 2018, which utilised themes of art, design and innovation to support a regeneration and economic growth agenda. This was led by NewcastleGateshead Initiative (NGI) a hybrid organisation combining logics for economic and social legacies, whose accounts are contrasted to counter accounts from a social movement; The Other Great Exhibition of the North, 'OtherGEN'. The study involved 30 in-depth semi-structured interviews, detailed observation and documentation review providing account and counter account of the event.

Findings

The findings reveal that GEOTN promoted an agenda offering a duality of economic and social logics through the arts and culture delivering a lasting economic and social legacy. This employed traditional accountings and associated performance targets and measurement through a formal evaluation framework. Emergent tensions were apparent evidencing a more dominant economic logic. The purported use of culture was portrayed as artwashing by a counter account narrative enmeshed in a backdrop of austerity. This wider accounting highlights the need for reflection on logic plurality and enables challenge to the performative role of traditional accounting in hybrid organising.

Originality/value

Universal accountings, such as counter accounting, can be advanced to unpack 'faked' logics duality in hybrid organising. This reveals the emancipatory potential of accountings and the need for dialogic reflection. Hybrid organising requires careful consideration of accounting as a universal praxis to support social and economic pluralism and democratic ideals.

Key words: Hybrid organising; Institutional Logics; Accounting; Counter Accounting; Art and Culture.

1. Introduction

For almost half a century, market-based institutions through New Public Management and neoliberalism have increasingly infiltrated the role of the state in delivering public services (Ahrens and Ferry, 2015; Hood, 1995). For instance, a UK Parliament report (2018) examining public sector outsourcing and contracting after Carillion highlights that “since the 1970s, the UK has increasingly turned to the private sector to deliver public services”. Set in this context, hybrids have grown across a range of public services (Andrews *et al.*, 2019; Ferry *et al.*, 2018; Grossi *et al.*, 2019; Skelcher and Smith, 2015).

Reflective of these developments, hybrids are formed to accomplish a duality of economic and social logics through respectively regeneration, economic growth and profit, but at the same time deliver social outcomes (Battilana and Lee, 2014; Ioannou and Serafeim, 2015). A hybrid is defined as “those inter-organizational structures, roles, work practices, knowledge and management systems that operate in the gray area between the public and private sectors, and that must therefore combine potentially conflicting goals and values related to different institutional logics” (Grossi *et al.*, 2019, p. 257). **As Baudot *et al.* (2020, p.1) set out, hybrids have “a pluralistic orientation and broader set of objectives”.** This combination of logics in a context of institutional pluralism, and their apparent inevitable conflict, was similarly portrayed by Battilana *et al.* (2017, p. 132) who referred to hybrids as “adhering to multiple, often conflicting institutional logics” (and see Battilana, 2018; Greenwood *et al.*, 2011; Mair *et al.*, 2015; Pache and Santos, 2010; 2013; Thomasson, 2009).

Hybrid organising faces a fundamental challenge in managing multiple and conflicting logics. This challenge is further illustrated by the performative role of traditional accounting within such a context with the privileging of the market perspective (and a concordant economic logic) in mainstream accounting (Brown, 2017; Brown and Dillard, 2014; Gallhofer *et al.*, 2015). For instance, Järvinen (2016, p. 862) highlights that “accounting numbers are based on the logics of market worlds evaluated on the principles of efficiency” associated with a dominance of economic logic with inherent conflict in relation to other (non-market) logics. Indeed, the dominance of economic logic at the expense of other logics, served through accounting, is well documented within the literature across a range of diverse sectors including public health (Järvinen, 2016), education (Gebreiter and Hidayah, 2019), local government (Ahrens *et al.*, 2018; Ferry *et al.*, 2019) and publishing (Jay, 2013). This calls into question the democratic pluralism of hybrid organising and the need to be attentive to alternative accountings (Gallhofer *et al.*, 2015). Indeed, even within social enterprises, where there is some evidence that hybrids are more able to reconcile logics (Battilana, 2018; Battilana and Dorado, 2010; Bruneel *et al.*, 2016; Mair *et al.*, 2015; Tracey *et al.*, 2011), Smith *et al.* (2013) and Battilana (2018) highlight the risk of drift towards a dominant economic logic, away from their envisaged dual goals.

Despite the generally observed dominance of economic logic, and the performative role of mainstream accounting, within hybrid organising, accounting, as a universal (Gallhofer *et al.*, 2015), can serve to engender consequences disturbing for a prevalent order to better promote pluralistic democracy (Brown *et al.*, 2015). Indeed, the social and political character of accounting has the potential to be mobilised through a counter accounting narrative to support a rhetoric enabling challenge to hegemonic forces

(Brown, 2017; Gallhofer and Haslam, 2019; Masquefa *et al.*, 2017) and the dominance of economic logic. Accounting can therefore have a changing role in conflict, and through counter accounting have an emancipatory potential (Haslam *et al.*, 2006; Masquefa *et al.*, 2017) providing a democratic voice to marginalised groups (Brown, 2017; Ferry *et al.*, 2019, Norval, 2009).

Hybrid organising has been well researched in recent years especially through institutional theory as noted by Sargiacomo and Walker (2020) (and see Grossi *et al.*, 2017), although such studies have not often engaged counter accounting (Ferry *et al.*, 2019). Hence, a view from the ‘other’, such as the voice of the community, in the context of institutional plurality, of how different and conflicting logics may be served is often neglected (Ahrens and Ferry, 2015, 2018; Ahrens *et al.*, 2020). Such a lacuna towards counter accounting arguably may be reflective of the dominance of the market and associated economic logic, evidencing a lack of participative democracy and the resultant dashed hopes of emancipation (Brown, 2017; Gallhofer *et al.*, 2015).

With this in mind, the research explores the role of accounting and counter accounting in hybrid organising. Specifically, it examines the emancipatory potential of counter accounting to better serve pluralism and the democratic ideals of hybrid organising. To do so, we examine The Great Exhibition of the North (hereafter GEOTN), England’s largest cultural event in 2018, delivered by a hybrid organisation, NewcastleGateshead Initiative (hereafter NGI). Due to its natural social and economic pluralism, GEOTN offered some hope to balance social and economic logics. This is contrasted to the counter account from a social movement; The ‘Other’ Great Exhibition of the North (hereafter OtherGEN), set against a backdrop of austerity and cuts to public services, and specifically culture, within local communities.

The study involved extensive interview evidence from 30 semi-structured in-depth interviews as well as drawing on documentation review and direct event observation of both the GEOTN and OtherGEN counter events. In so doing, the paper responds to numerous prior calls for research examining hybrid organising and the emancipation for marginalised constituencies (Modell, 2015). Specifically, Battilana *et al.* (2017) called for greater empirical research to help us more fully understand how organisations can pursue both social and economic goals and the inherent tensions between the underpinning social and economic logics. Indeed, there have been increasing calls to look more broadly at the challenges raised by the duality of social and economic logics for organisations and relationships with external parties (Battilana, 2018; Busco *et al.*, 2017; Mitchell *et al.*, 2016; Pache and Santos, 2013; Sargiacomo and Walker, 2020). Through examining counter accounting within the context of hybrid organising, we help respond to Mair *et al.*’s (2015, p. 716) observation that “research has recognised but not problematized the challenges involved in simultaneously pursuing dual goals”.

The findings reveal that GEOTN voiced an ambitious agenda offering a duality of economic and social logics through the arts and culture delivering a lasting economic and social legacy accounted for through a formal evaluation framework. The counter accounting of OtherGEN relied on an informal narrative of art and protest through marches and forums. There were no metrics or formal counter accounting in contrast to the performance metrics and accountings set out by GEOTN. The envisaged duality of logics raised the potential for emancipation and inclusion through the participative involvement of communities. However, within such social and economic plurality,

emergent tensions were apparent evidencing accounting and the instrumentation of art and culture as a catalyst to support the more dominant economic logic. The purported use of culture was portrayed as artwashing by a counter narrative promulgated by the claimed (ab)use of art to paper over the cracks and hide the economic impact, and its prerogative, enmeshed in austerity and associated budget cuts. Nonetheless, counter accounting, gave democratic voice to marginalised communities. Although arguably largely unheard, this counter account narrative highlighted the dominance of economic logic and helped unpack the ‘faked’ duality of hybrid organising and the need to foster greater consideration of hybrid organising and any claims of democratic pluralism.

The paper proceeds as follows. Section 2 covers the literature on hybrid organising examined through an institutional logics perspective, considered in the context of the counter accounting literature. The methodology is set out in Section 3, first outlining the background to the case, and second, the research methods employed in the study. This is followed in Section 4 by the empirical findings considering hybrid organising through GEOTN and the role of traditional accountings and through OtherGEN and counter accounting. Finally, the discussion in Section 5 considers the challenge posed by counter accounting to hybrid organising and whether such a challenge offers ‘seeds of hope’ for emancipation and pluralism in hybrid organising or whether it remains ‘business as usual’.

2. Hybrid organising, conflicting logics and counter accounting

The literature review considers the conflict of logics and the performative role of accounting in hybrid organising. This reveals insights into the use of accounting and management controls in support of a more dominant economic logic in relation to other logics. Consequently, this challenges the notion of pluralism within hybrid organising and questions the democratic emancipation of groups more aligned to other, conflicting, logics. In view of this, we consider how counter accounting is positioned to provide such a voice, or at least reveal the challenges posed by traditional accounting’s role supportive of a hegemonic economic orthodoxy and associated economic logic. Accounting research has increasingly reflected upon the need for ‘new accountings’ such as counter accounting that can foster democracy and facilitate more participatory forms of social organisation. New accountings through the counter accounting literature considers politics, policy and praxis of accounting practice including processes engendering participative democracy and pluralism (Brown, 2009; Brown and Dillard, 2014; Collison *et al.*, 2010; Gallhofer and Haslam, 2003; Gallhofer *et al.*, 2015). This corpus of literature addresses the potential for “transformative change, [for] those of emergent voices, demands and identities” (Brown *et al.*, 2015, p. 641).

Increasingly organisations are expected to integrate social and economic logics reflective of social welfare and economic value creation (Battilana and Lee, 2014; Grossi *et al.* 2017; Ioannou and Serafeim, 2015; Lee and Jay, 2015; Margolis and Walsh, 2003). As a conduit for such organisational pluralism, hybrids provide a ‘rationale’ for doing things (Pache and Santos, 2013) involving the mixing of core organisation elements that would conventionally not go together. Such a juxtaposition of potentially conflicting demands is conveyed by Pache and Santos (2013, p. 972) who succinctly state, “hybrids are by nature arenas of contradiction...with competing demands of the market logic and the social welfare logic” (and see Battilana *et al.*, 2017; Greenwood *et al.*, 2011; Grossi *et al.*, 2019; Jay, 2013). Hence Baudot *et al.*

(2020, p. 4) highlight the potential tension “that may arise when organizations... with “hybrid” objectives, including expectations to meet economic and non-economic, or social, goals”. Indeed, conflicting logics with associated competing goals may mean that it is difficult to reach reconciliation between them (Greenwood *et al.*, 2011) such that hybrid organisations run the risk of drift towards a dominant logic, away from their envisaged dual goals (Battilana, 2018). As Grossi *et al.* (2017, p. 608) contend, “the result is a conflict of goals and interest that is inherent in hybrid organizations” (and see Grossi *et al.*, 2019; Thomasson, 2009).

Set within this context of conflicting logics, Battilana (2018, p. 1294) argues this “raises a major challenge for corporations, that of jointly pursuing social and financial goals in an ecosystem not yet set up to facilitate such a dual pursuit”. This underlying ecosystem is portrayed as supporting economic logic as Smith *et al.* (2013, p. 411) highlight, “in the context of social enterprises, a preference for quantifiable metrics can lead business objectives to become dominant”. Hence, Battilana (2018, p. 1289) continues that compared to social logic and performance, “financial performance, has a more readily quantifiable pool of indicators from which to draw and compare with the organization’s own performance”. The dominance of economic logic and a dilution of social or public goals is reflective of the tensions that are manifest in hybrids as illustrated across a range of diverse sectors. These include publishing in the private sector (Jay, 2013; Thornton and Ocasio, 1999) and health provision (Järvinen, 2016; Kurunmäki and Miller, 2011; Llewellyn and Northcott, 2005), education (Czarniawska and Genell, 2002; Gebreiter and Hidayah, 2019), local government (Ahrens *et al.*, 2018; Ferry and Eckersley, 2020) and policing (Rautiainen *et al.*, 2017) in terms of public services. For instance, Rautiainen *et al.*, (2017, p.181) highlight the prominence of financial logic in managerial decision-making and the conflict with operational logic encapsulated by an interviewee in that research stating, “more and more it is the financial accountability that defines the limits of the operations”.

Nonetheless, Battilana (2018) and Mair *et al.* (2015), within a social enterprise context, highlight the potential ability of hybrid organising to combine logics. This was premised as such entities are commonly established to simultaneously pursue social and financial objectives with corresponding importance. Hence, they are more able to manage and reconcile economic and social logics through their core activities (Battilana and Dorado, 2010; Battilana and Lee, 2014; Pache and Santos, 2010; 2013) and provide a democratic voice to social, and other non-economic, logics. For instance, Battilana and Dorado’s (2010) study on commercial microfinance organisations in Bolivia highlight how such organisations attempted to combine development and banking logics to fight poverty. However, they reported how tensions between logics surfaced and the impact of this. Significantly, from an economic logic perspective, they reported, within one of their cases, conflict between logics through employee discourse of staff with social worker backgrounds blaming staff with banking backgrounds for the increasing number of accounting and control procedures being adopted. Conversely, those with banking backgrounds referred to those with social worker backgrounds as “dangerous idealists” who “did not understand the functioning of financial institutions and whose practices threatened the organisation’s survival” (p. 1427) and the underpinning importance of accounting and control functions to its sustainability.

More widely, within hybrid organising, there is considerable evidence highlighting the increasing displacement of social goals and underpinning logic by the prevalence of

economic logic. This shift is supported by the performative role of accounting through control mechanisms, performance measurement systems and audits (Grossi *et al.*, 2017; 2019; Grossi and Thomasson, 2015; Kurunmäki, 2004; Kurunmäki and Miller, 2006; 2011; Järvinen, 2016; Llewellyn and Northcott, 2005; Rautiainen *et al.*, 2017) and how such mechanisms have orientated hybrids towards a market based economic logic. Hence, Kurunmäki and Miller, (2006, p. 97) observe that, “in some countries, like the UK, ‘avalanches’ of performance indicators and audits were poured into hybrids”¹.

The emphasis on economic logic and underpinning accounting and management control mechanisms evident in the literature is particularly illustrated in the healthcare sector. For instance, in a Finnish context, Järvinen (2016) critically highlighted the increasing financial rhetoric and the emergent importance of management controls and reliance on accounting in relation to hospital procedures and the shift of emphasis towards ‘product’ costing and profitability away from a managed care logic and charitable third sector ideals. He comments, “under a charitable logic, the role of accounting controls was rather small. When logics began to shift, accounting systems started to emerge such as budgetary processes” (p. 870). Moreover, Kurunmäki and Miller (2011) highlight the increasing use of the market-based role of management control practices at the heart of public policy, which may conflict with prior organizational and professional healthcare boundaries and logics. These control levers enshrine “new ways of structuring, assessing and monitoring work, and new ways of allocating and controlling resources through practices such as budgeting, resource allocation and accountability mechanisms” (p. 237).

Llewellyn and Northcott (2005) in a UK health setting based on a move toward costing and benchmarking care costs opine that “the signs and symbols of accounting are now the most significant financial representations of the organizational world” and continue, “once such accounting norms are established, they can be mobilised to act back on the non-accounting discourses” (p. 561-2). They highlight the performative role of accounting in the creation of categories and classification systems to code and account for clinical activities on the assumption of creating efficiencies through performance comparison and benchmarking subverting clinical judgment and the individual complexities of healthcare procedures. These shifts highlight the different and conflicting institutional logics, and how, through accounting-based decision-making, the impact of such institutional work extends beyond just the realm of accounting and into healthcare provision and away from an operational or charitable logic. Reflective of this conflict, and the traditional role of accounting and control mechanisms, Kurunmäki (2004) highlights the antagonistic stance of medical associations towards the increasing use of accounting, or accountants, in hospital management. She critically reports, “doctors affirmed that they considered themselves accountable to themselves, and to their clinical judgment, not to a set of accounting practices and procedures” (p. 340).

Hence, a more radical accounting, away from mainstream accounting that privileges a market perspective, serving to emancipate wider interests is advocated facilitating

¹ In their study of disaster governance and hybrid organisation, Sargiacomo and Walker (2020, p. 23) positively observe that non-financial performance indicators in that context were “pivotal to daily timespace planning and control but also allowed the Civil Defence Department to govern and monitor at a distance the decentralized housing activities”.

greater inclusivity reflective of a participatory process (Brown and Dillard, 2013b; Brown and Dillard, 2014; Gallhofer and Haslam, 2003; Gallhofer *et al.*, 2015). However, whilst it has been suggested that public sector and non-profit organisations' could adopt dialogical accountings and accountability to improve communication with stakeholders (Parl *et al.*, 2020), some of these organisations may lack the expertise and resources to evaluate impact and outcomes (Costa and Andreaus, 2020; Ferry *et al.*, 2015). In addition, Denedo *et al.* (2017) highlight the inability of vulnerable communities to engage in governance systems, due to unequal power relationships and the dominance of corporate actions. Furthermore, Brown *et al.* (2015) reflect on the difficulties of achieving negotiated consensuses within pluralistic democracies. Instead, due to mainstream accounting orthodoxy, the status quo is further reinforced, advancing the interests of dominant groups, and denying legitimate aims of marginalised groups (Archel *et al.*, 2011; Brown, 2009; Brown and Dillard, 2013a, b; Mouffe, 2014). Indeed, Gallhofer *et al.* (2015) question whether emancipatory accounting requires a complete rupture from mainstream accounting, suggestive of a more radical enabling process (Masquefa *et al.*, 2017).

Considering the foregoing, it is recognised that hybrids are increasingly held accountable based on market mechanisms of accounting and control in support of economic logic (Grossi *et al.*, 2017; Grossi and Thomasson, 2015; Vining and Weimar, 2017). Following this reasoning, given the prevalence of economic logic and a shift away from the authentic plurality of logics, the notion that hybrid organising as a process of managing multiple logics enabling a democratic agenda and emancipation through accounting can be questioned. For instance, Smith *et al.* (2006) refer to an implicit democratic deficit and more explicitly, Grossi and Thomasson (2015, p. 608) candidly remark, as to whether hybrids are “living up to their democratic values?”.

Apposite to the pluralism and conflicting logics within hybrid organising, Gallhofer *et al.* (2015, p. 847) conceptualise a more radical accounting as a “differentiated universal and as a contextually situated practice, involving the mobilising of a variety of accountings within a broad ambit”. Such a context includes the voices of wider social constituencies in conflicting arenas, enabling emancipatory and democratic practices and to “open up further space for praxis vis-à-vis accounting” (Gallhofer *et al.*, 2015, p. 847). Counter accounting serves as a platform for pluralistic democracy to be promoted, building the foundations for transformative change and emancipatory potential (Brown *et al.*, 2015; Dillard, 1991; Gallhofer and Haslam, 2006; 2011; Gray, 2013) within hybrid organising. It enables a richer appreciation of stakeholder voices and visibility of views beyond the mainstream, surfacing competing perspectives beyond a single paradigm (Ahrens and Ferry, 2018; Brown *et al.*, 2015; Byrch *et al.*, 2015) evident in more traditional accountings.

More widely, Gallhofer *et al.* (2015) extol the need for the accounting-democracy interface to be taken more seriously (Brown, 2009; Brown and Dillard, 2013a, b; Dillard and Brown, 2012), to facilitate democracy, creating visibility and promoting the voices of hitherto marginalised groups engaging with alternative perspectives and framings (Modell, 2015; Thomson *et al.*, 2015). Indeed, Brown (2017, p. 43) concludes that such visibility enables “a plurality of spaces for the exercise of democracy” and avenues for critical reflexivity. Further, Modell (2015) reflects that accounting pluralism can give voice to a multiplicity of interests which “may further democratic debate in organisations and society by challenging the hegemony of particular ways of

seeing the world” (p. 773). Recognising the dominance of market logics, Purcell, (2009) argues for radical counter-hegemonic mobilisations to serve pluralism and the democracy of decision-making. This can be enabled by assembling chains of equivalence (Gallhofer *et al.*, 2015; Mouffe, 2013) previously subjugated by the privileged and dominant elites and capitalist orthodoxy with a ‘business as usual’ mantra against counter hegemonic practices (Brown and Dillard, 2014; Norval, 2009; Purcell, 2009). As Laclau and Mouffe (2001) argue, chains of equivalence can enable previously marginalised groupings to mobilise together against existing power relations and for their democratic demands to be problematised (Masquefa *et al.*, 2017; Thomson *et al.*, 2015), heard and potentially recognised. Indeed, Mundt *et al.* (2018) in their review of ‘Black Lives Matter’, highlight the increased use of social media to facilitate scaling up and building collective meaning-making of hitherto fragmented or marginalised issues to challenge orthodoxy.

The branch of new accountings, and counter accounting specifically, which has been most evident is found in the social, environmental and sustainability accounting literature (see Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2013a; Dillard and Brown, 2012; 2015). For instance, Boiral (2013) examined how sustainability reporting can be viewed as a simulacrum to camouflage real sustainable development problems, employing counter accounting drawing on news events against 23 sustainability reports in the energy and mining sectors. He finds that 90 per cent of the significant negative news events shown by the counter accounting were not reported in the matched sustainability reports and thus such reporting is mimicry, “contrary to the principles of balance, completeness and transparency” (p. 1036).

More widely, this reveals a need for such accountings to give voice to those issues and groups marginalised, or ignored, and to more fulfill participative democracy and authentic pluralism. Indeed, within the counter accounting literature, some hope for future democracy and emancipation through new accountings and plurality is revealed. Of direct interest to this research, Atkins *et al.* (2015, p. 651) refers to such diverse accountings as “a starting point for optimism” promoting greater visibility of previously marginalised issues and groups. **In addition, Krauss *et al.* (2020) suggest megaprojects are particularly prone to democratic legitimacy challenges due to a long history of cost overruns, providing stakeholders with a chance to dramatize public budgeting as a controversy-based process *vis-à-vis* a wider public.** Nonetheless, counter accounting is not without challenges. For instance, Haslam *et al.* (2006) in their study explore the emancipatory potential of online reporting through counter accounting. However, whilst the web offers opportunities to marginalised groups to have a voice through a counter account there remains a critical resource issue, which impedes their penetration and “has prevented the realisation of the possibilities” (p. 707) of such alternative accountings.

3. Method

This section provides an overview of the GEOTN and OtherGEN followed by the research methods.

3.1 Overview of GEOTN and OtherGEN

From 2010, in the UK, the Conservative led central government pursued a policy of ‘austerity-localism’ (Ahrens and Ferry, 2015). As well as cuts to social welfare and social services, culture and the arts despite being regarded as a means of regeneration were particularly hard hit with specific funding cuts to cultural programmes including that to NGI. Indeed, the impact of the budget cuts on art and culture was acknowledged by Gateshead Council (2018, p. 101),

The proposal for a reduction in culture programming may see a significant reduction in the commissioning of new public art and there would be a reduced level of overall cultural engagement. As there are positive links between art and participation in cultural activities and community wellbeing and identity, a reduction in the cultural programme could see a consequential reduction in those benefits for local people.

Within this context and simultaneously recognising a regional economic need, the then Chancellor, George Osborne, proposed the idea for a Great Exhibition as part of his Northern Powerhouse project in April 2016, with the ‘primary’ purpose being to drive regeneration of towns and cities. From nine competing bids, The NewcastleGateshead joint bid was selected to host the GEOTN, through GETNORTH led by NGI, a public-private organisation, supported by Newcastle and Gateshead Councils with members across both public and private organisations (NGI, 2019, www.ngi.org.uk/about-us/). The GEOTN commenced on 22 June 2018 as a two-month ‘free’ exhibition, celebrating art, design and innovation in the North of England.

Consistent with economic regeneration, the three annual reviews, 2016 through to 2018, set out the focus for NGI, “to drive economic growth in and around NewcastleGateshead (2016, p. 3); “everything we do is driven towards delivering economic benefit (2017, p. 23); and in the year of the Exhibition, “Everything NGI does is driven towards delivering regional economic benefit” (2018, p. 22). In contrast, and mindful of anti-austerity, a counter narrative to GEOTN was catalysed in OtherGEN, a social movement, drawn from local community and art perspectives. In April 2018, a call was made through social media to create an alternative, more democratic cultural initiative, which would reflect the grassroots, led by North East artists involving those marginalised communities that they viewed the ‘official’ programme was not interested in. The initial meeting attracted about 30 attendees – artists, performers, musicians, writers and activists – at George Street Social Club² resulting in the formation of OtherGEN.

The OtherGEN contested that the drive for economic growth wrapped up in art was no more than artwashing, to mask austerity, public service cuts and increasing poverty that were causing social damage to the fabric of society. This was part of a growing trend to social movements and activism in the UK more generally since the financial crisis 2008 and subsequent austerity policies of the Conservative government (Ahrens and Ferry, 2015). The OtherGen (2018) stated:

² George Street Social Club in Newcastle is a coffee shop aimed at bridging those recovering from addiction with the community embracing a ‘road to recovery’ slogan.

OTHER is an artist-led, inclusive response to GEOTN to give a voice and platform to individuals and communities, to showcase the full scope of arts activities in the North. OTHER will tell the stories of the North, exhibiting and celebrating our pioneering spirit, innovation and cultural diversity. (www.othergetnorth.co.uk).

3.2 Research Methods

Our study examines the conflict of economic and social logics through the staging of a mega exhibition organised by a hybrid organisation in contrast to a counter accounting narrative. The primary research method involved semi-structured interviews to discuss first-hand the accounts of relevant actors. Indeed, as Kenno *et al.* (2017) highlight, interviews are particularly suitable for studying real world phenomenon through direct contact with original actors (Merchant and Van der Stede, 2006).

For GEOTN, access to interviewees was directly obtained through NGI contacting major stakeholders in the Exhibition covering a range of host venues, artists, volunteers, local councils and wider national art and cultural bodies. In total, reflecting the size of GEOTN, 20 interviews were undertaken. For OtherGEN, access was initially through personal contacts with two of the artists involved since inception followed by attendance at two OtherGEN forums at which personal connections were established leading to a total of ten interviews. All ten interviews directly engaged with actors instrumental in OtherGEN within the local community encompassing local artists, community project managers and activists. This reflected both the size of OtherGEN and its loose informal structure and composition as a collective community grouping.

In advance of each interview, an email was sent to the respective interlocutors providing background information outlining the nature of the project, highlighting the focus on the GEOTN and their views on its delivery, its use of art and inclusivity, and in relation to wider social and economic considerations. The interview questions were semi-structured in nature which allowed the interviewees to express their opinion on a number of topics but also allowed us to probe issues that needed clarification (Ahrens and Khalifa, 2013; Baudot *et al.*, 2020; Gebreiter and Hidayah, 2019; Grossi and Thomasson, 2015). As part of preparation for the interviews, a list of questions was prepared informed by the authors' prior research experience in this field and a review of the relevant literature. The interview indicative questions are set out in Table 1.

Insert Table 1 about here

The interview format was conversational in nature to elucidate richness of engagement with the interviewees (Yazdifar *et al.*, 2019), elaborated as required in the course of the discussion. Each interview commenced with an initial informal discussion as to the interviewees' role within the Exhibition or within OtherGEN and related activities. All the interviews were recorded and transcribed. As part of the interview process, the personal and organisational anonymity of the interviewees were assured and hence are not named but referred to in the findings as either GEOTN followed by a number between 1 to 20, or Other followed by a number between 1 to 10. These are detailed in Table 2.

Insert Table 2 about here

The interviews were supported by direct observation of the GEOTN events over the two months scheduled programme. This included attending events as well as visiting the three core exhibition hubs (The Baltic Centre for Contemporary Art, Sage Gateshead and The Great North Museum) and other exhibition venues across NewcastleGateshead such as the Discovery Museum in Newcastle. In addition to these visits and interviews, a documentation review was undertaken. The website for the GEOTN, <https://getnorth2018.com/>, was reviewed throughout the event. On more formalised accounting, the annual reports for NGI over the period from 2016 to 2018 and the formal evaluation and account of the GEOTN, A Great Celebration (2018), were reviewed. For the OtherGEN, observation of their activities prior to, during and after the Exhibition took place in public spaces, alternative art galleries, cafes and pubs as well as attending meetings of artists at OtherGEN forums. For OtherGEN (2018), the main information hub was through the website, <http://www.othergetnorth.co.uk/> that provided documents and visual art relating to on-going activities. This active contextualisation enabled the researchers to be immersed in the interview data collection with direct experiences of the event and counter narrative.

In analysing the data, we followed an iterative method similar to that outlined in Smith-Lacroix *et al.*, (2012) and commonly applied to interview-based work (Grossi and Thomasson, 2015; Thomson *et al.*, 2015;) during which we reflected on our contextual understanding of the data (Wells *et al.*, 2019). A number of steps were undertaken in this process. Firstly, the research team independently read all of the interview transcripts. The data were then ordered thematically relevant to social and economic logics informed by these readings and to which the a priori literature had sensitised us (Ahrens and Chapman, 2006). Logics are those social prescriptions and symbolic constructions that are open to organisations and individuals to elaborate (Battilana and Dorado, 2010; Tracey et al. 2011). Following Battilana and Dorado (2010) and Bruneel *et al.* (2016) on logics, social logic is that which guides social actions and outcomes to the community, an economic logic is that which guides commercial and financial outcomes. This iterative approach enabled a clustering of economic and social logics, similar to that undertaken by Battilana and Dorado (2010) and Bruneel *et al.* (2016) in their studies on competing logics within social enterprise businesses. This helped us to shed light on the tension evident in hybrid organising between the logics against a backdrop of economic austerity but also through the voice and challenge of the 'other'. Secondly, as part of this reading process, each researcher highlighted illustrative verbatim excerpts relevant to GEOTN and the OtherGEN. Thirdly, we then met as a research team to discuss and agree the common themes and quotations to be used in the analysis. This discussion was informed by the highlighted quotes enabling a consensus view of the emergent presentation of the findings. Finally, we returned to the transcripts to ensure that no significant issues on logics or the account and counter account narrative had been overlooked in the process.

4. Findings

Hybrid organising is considered in terms of its logics and accounting for GEOTN, contrasted with the counter account of OtherGEN. This enables the research to unpack the economic and social logic duality and the emergent conflictual tensions within hybrid organising examined through accounting and counter account narratives. In Section 4.1, we consider GEOTN and its account to manage and help balance economic and social logics. This can be initially viewed as providing seeds of hope for

emancipation through balancing economic growth and an economic logic combined with social logic and inclusivity in a context of pluralism recognising the wider social and societal positioning of GEOTN. This is followed in Section 4.2 by the counter accounting of OtherGEN and its potential to serve wider pluralism and democratic ideals. It illustrates the tension of conflicting logics and how counter accounting, through its visibility and message of artwashing, reveals ‘faked’ hybrid organising and challenges the dominance of economic hegemony set within the broader challenges of economic austerity.

4.1 GEOTN: Seeds of hope for emancipation, conflicting logics and economic hegemony

The GEOTN was a significant national event, imbued with traditional accounting, which was promoted by UK central government offering economic growth coupled with seeds of hope for emancipation and participative democracy through a cultural, and socially inclusive, project. The rationale combining logics through art, design and innovation, was economic regeneration and impact to build a sustainable legacy contributing to lasting economic growth and new relationships whilst engaging communities reflective of wider social considerations.

After winning the bid to host the GEOTN in October 2016, NewcastleGateshead received central government funds of over £5m, boosting its budget with sponsorship deals to £14m. Reflecting the social and economic logics, the Minister for Arts, Heritage and Tourism Michael Ellis said,

It has been a true celebration of the North’s past, present and future and I know it will leave a lasting legacy for the *community and the whole Northern Powerhouse* (Graham, 2018) (emphasis added).

From a social perspective, the GEOTN was a coup for the region. It offered a free event with 3 million local citizens and tourists expected to attend. This would benefit the local population and business through boosting the economy via their spending. The NGI CEO stated:

To be successful we want to attract an audience in excess of three million, primarily families. We want people to better understand and appreciate the opportunities in the North. We need to open eyes to our arts, innovation and design by providing the right canvas. And further, our role is to change attitudes and perceptions of the area so we encourage individuals to visit, study and work here (Living North, 2018, p. 2).

These two quotes of the Exhibition’s positioning highlight the duality of logics reflecting the community and wider social considerations encapsulated through art and culture balanced against economic logic such as that of the Northern Powerhouse and economic impact. The GEOTN had various accountings to determine its success including metrics on investment and “the significant economic and cultural legacy” (A Great Celebration, 2018, p. 58) demonstrative of the economic and social logic duality.

The balance of social and economic logics was a feature reflected in the interviews. For instance:

If you looked at the programme there was an amazing amount of artistic and cultural activity, there was also business activities... the two are interrelated

because hopefully sustainable development is about meeting both social and economic need (GEN 16);

If you get the right balance between that cultural investment and become known for that, it brings the employers and it brings the investments and it brings the jobs (GEN 13).

In terms of accounting, a formal evaluation framework was utilised for GEOTN measuring three broad objectives: audience, pride and public impact, which highlighted its economic and social importance. Objective 1 was to attract an audience of 3 million. Surveys reported 5.3 million total visits to NewcastleGateshead over the summer 2018 (an increase of 22% from 2017), of which 1.4 million cited GEOTN as the main reason (and in total 3.8 million engaged with the Exhibition content) (A Great Celebration, 2018). There was a record level of hotel bookings with over 505,000 hotel rooms occupied for the Exhibition period, a reported 5% increase from 2017. Key venues such as the Great North Museum, Baltic, Sage and Discovery Museum saw an average of 50% more visitors compared to the previous year's summer. Apart from physical visitor numbers there was also social media and digital content that had a reach of over 19.7 million for the Exhibition. Objective 2 was to build pride amongst people living and working across the North of England. From the surveys conducted, 85% of NewcastleGateshead residents said they were proud to be the host destination and 99% of visitors to the Family Expo event felt proud to have the Exhibition in NewcastleGateshead (A Great Celebration, 2018). Finally, Objective 3 was to promote the North of England as a place to live, work, study and invest, reflecting the economic legacy. GEOTN generated an economic impact of £126m (A Great Celebration, 2018, p. 10), a positive return on investment that benefited northern businesses, creative talent, art and museums. Further, with regard to public impact and reputation benefits, the Rough Guide named NewcastleGateshead as the number one place in the world to visit, and cited the Great Exhibition of the North as a key event to visit (Coffey, 2018).

However, emergent tensions of socio-economic logics are indicated through the Vision for the GEOTN with its social heart (social logic) and economic legacy (economic logic):

At its heart was an ambition to show the world how the North of England's great art and culture, design and innovation have helped shape all our lives and are building the economy of tomorrow... It sought to build a legacy in more than bricks and mortar, by contributing to lasting economic impact (A Great Celebration, 2018, p. 6).

Alternatively, as GEN 5 remarked on legacy:

It was you know, a commercial exercise, but embraced the spirit of the Exhibition through art and culture.

Such a tension between the social/cultural and the role of economic benefit was commented on by a number of the interviewees:

It became more and more what they were interested in was economic development and economic impact. Because they know economic impact is not very sexy, and they need culture because people engage with culture; they relate to culture. They wanted to hide an economic entrepreneurial festival behind an arts interface, and I think that's very challenging (GEN 2);

What came out of it was that you could see the plurality of perspectives and it is a delicate balance, [recognising that] the instrumentalisation of arts in the region for kind of corporate gain (GEN 12).

More bluntly, GEN 9 reflected:

I think the legacy more widely is mixed. I think it really pisses some people off.... How do the local arts community, very, very grassroots benefit, whether they are, or are not, benefiting from that [legacy]?

Hence, in recognising the duality of logics it is apparent from such comments that the ultimate driver was centred on the economic logic of growth and sustainability of which the GEOTN through its arts and culture, design and innovation showcases provided a medium. The GEOTN was a catalyst for enabling economic growth such that “The Exhibition will drive lasting economic impact and build relationships with the wider North.... with an expected £184m economic boost to the region. As well as driving huge economic impact in NewcastleGateshead and beyond, the event will forge valuable long-term links with other cities in the North of England” (NGI annual review, 2017, p. 17). Future capacity for major events was also bolstered, for example, hosting the World Transplant Games in 2019. Equally, partnership working and networks were fundamental to the Exhibition with over 200 partnerships formed with cultural organisations, businesses, educational organisations, local authorities and universities across the North including CISCO, Newcastle Council, BT, LNER, Sunderland Software City and Digital Catapult and the GX Project.

Indeed, GEN 1 noted:

One of the key legacies is that we have now developed a reputation for developing and delivering major events. This puts us in a much, much, better place, as a destination to now bid to be hosts and deliver future events. Therefore, the economic impact that comes from that. You know, we are seen as a more attractive place for investment.

Interviewees commonly reflected and significantly highlighted the positive commercial, market driven, benefits reflective of economic logic framing:

We have managed to open many new conversations with businesses. We have managed to engage different types of business (GEN 7);

I think it was an opportunity for industry, commerce, whatever, within the region to push forward and present themselves (GEN 5);

I think for us it has been really positive so we are on a kind of four-year business plan because we have started...we became national portfolio organisation of arts council which means that for the first time in the company’s history we are getting regular core funding which is great... The legacy for us has been brilliant in terms of connecting with those audiences and hitting those numbers (GEN 9).

Hence, the ideal of a duality of economic and social logics and social emancipation through democratic participation can be questioned as economic logic was recognised as becoming more dominant through its more traditional accountings and in the emerging reflections of the interviewees.

Moreover, against a backdrop of social welfare and cultural cutbacks, there were others opposed to the GEOTN that they saw as a glorified capitalism, or disneyfication, of the North East as a means to deflect from underlying public service cuts through an artwashing of austerity:

The Great Exhibition of The North (GEOTN) is less about the North and more about a politically motivated attempt by a Tory government to Artwash its policies of austerity and privatisation. Policies that leave many communities across the country adrift and without the creative resources, community spaces and services available to them after years of cuts (OtherGen, 2018, www.othergetnorth.co.uk);

OtherGEN will continue to hold the government and its institutions to account as long as it continues to artwash its programmes of austerity, inequality and class-based discrimination (Quille, 2018).

This is reflective of the backdrop of the broader austerity environment and further illustrating the inherent conflicting social and economic logics in such a setting, a counter accounting to which we now turn.

4.2 OtherGEN: (Un)hope, a counter narrative; against the artwashing of austerity

OtherGEN provides a counter accounting narrative to challenge and contest that of the GEOTN. From the foregoing quotes, GEOTN was regarded by the OtherGEN as artwash abandoning local artists, with art and culture hijacked by a central government project, serving to paper over the cracks of economic austerity.

The tension between social and economic logics surfaced in a contentious debate around sponsorship for GEOTN, and specifically the initial and then withdrawn funding from BAE Systems³. Indeed, Tighe (2018) and Hill (2018) reported opposition to the sponsorship from artists and concerns raised by other sponsors committed to GEOTN. Such opposition was evident across the interviews:

BAE is being used in a way that allow them to appear palatable, acceptable, and arts and culture being used to artwash their credibility and their social standing (Other 8);

Money from BAE Systems was a really bad call...people choose to work in the arts for a variety of reasons....so they generally tend to be thoughtful and quite moralistic people and people who think about things like warfare and arms and the environment (Other 3).

This contrasting philosophy and its narrative and the use of art as a non-financial practice will now be considered. The OtherGEN had various counter accountings that relied on narrative and the use of art, not financial numbers or other metrics, critically

³ BAE Systems is involved in arms manufacturing and there was an 'Art not Arms campaign' against BAE Systems involvement in GEOTN as a sponsor which was widely reported in the press and social media. This followed a trend in museums and galleries over several years in the UK whereby organisations would arguably use art (and other social mediums) to make them more socially acceptable.

embracing social policy against austerity. Indeed, the OtherGEN was especially vocal beyond the event that they viewed as a distraction from the significant budget cuts in public services. This included discussions around cuts to the arts but also to leisure and museums, social care, housing and benefits and the implications such as the increase in mental illness, homelessness, drugs, violence, poverty, and affecting care of the vulnerable such as the elderly and children. This is reflected in the interviews. For instance:

Why are we having this Great Exhibition of the North and celebrating arts and culture in the northeast when it is the same government that has devastated our public services? You know, our libraries are hardly open, our museums have closed. We have no youth service now in Newcastle; we have one and a half development officers. You know, why are we giving credibility to this Exhibition that makes them appear palatable...because of austerity, it is just alien (Other 8);

It is all part of the wider discussion there isn't it? In addition, with the austerity cuts cutting really, really, deep, they (the local council) cannot pay the repair bill now, they have less money but they still need social care, adult social care, and care for vulnerable children and everything else within social services (Other 4).

For policy, there was a specific criticism levelled at the GEOTN being a central government inspired event wrapped up in 'artwashing' about economic growth to mask social ills and showing a lack of participative democracy:

Why don't we say, 'Look, what is The Great Exhibition of the North about?' It is being imposed on us...it has been imposed on Newcastle and Gateshead as a whole of the community, it is not something that we have actually gone out there and mobilised from the ground upwards. It is George Osborne's...part of his northern powerhouse kind of baby....so why don't we organise something from the grassroots? (Other 8);

I think that, actually, it seems like it is more for business and, you know, creating something that would draw business into the region... So, it feels like art is being used at the expense of businesses getting the value out of it, and art is kind of like the fall guy for it (Other 2);

The artists seem to be more business festival or exhibition rather than artist or creativity festival (Other 1).

In particular, GEOTN was viewed as a way to detract from the failure of neo-liberal economic policies that the Conservative government followed, principally austerity, and the effects of this for the North East of England. As a result, the OtherGEN argued that the everyday citizen had to pay for this folly through greater poverty. Rather than criticising the economic policies on numbers there was instead a strong visualisation and narrative. The use of art and posters was employed as a counter accounting. Here the art clearly expressed the rationale of the OtherGEN. Poster words included 'Artwashing = PROFIT before people!' as a counter accounting that looked to refocus away from the economic and put more emphasis on the social. Similarly, 'Art is a

Powerful TOOL'⁴ sought to engage people in rebelling against austerity that was seen as being hidden by the use of the GEOTN and its (ab)use of art and the wider social logic at the expense of economic logic framing.

Reflective of their discontent with the hi-jacking of art to camouflage a dominant economic logic, and a lack of participative democracy and emancipation, artists voiced concerns over their own association with GEOTN:

It seemed to be a political exercise....so artists are increasingly having to consider their conduct within a difficult society...are you tainted by association?... It is already being called the "Festival of Fear" by everybody who works in the arts (Other 3).

Despite the visualisation through art, and the mobilisation of OtherGEN, as a counter narrative, nonetheless, a feeling of marginalisation, and an unheard voice in the face of orthodoxy, was evident. For instance, Theresa Easton, a local artist, who was instrumental in setting up OtherGEN reflected:

I feel disenfranchised with this event and I would consider myself fairly aware of what is going on culturally in the North East. If I feel like this, how do my neighbours who live on the council estate I live on feel? Ask them and they know very little about GEOTN. Life goes on as normal for everyone else (as reported by Graham, 2018);

This feeling of marginalisation was similarly evident in the interviews:

They (local communities) want somebody who will listen to them... They (GEOTN) marginalised the artistic community and the artists (Other 3);

I've realised that we weren't going to be a part of it (GEOTN), and we're marginalised (Other 7).

Such comments illustrate the challenges facing counter accounting as an emancipatory voice of local communities/artists to challenge neoliberal economic orthodoxy and contest the pluralism of economic and social logics. Indeed, the messages on exclusion were prominent in the counter account concerning the event and society more generally reflective of wider austerity and social division. For instance, a common narrative was around the nature of art venues utilised by the GEOTN may lead to exclusion of many working class groups who had not been to such venues, for instance:

I guess to devise levels of democracy... art also sort of puts people off and there is the class hierarchy kind of thing (Other 2);

One of the positives about the Great Exhibition was that everything was accessible to remove economic barriers, although there are still social barriers (GEN 16).

The OtherGEN employed a dissemination strategy to provide a voice for protest that relied on a counter account that was continuous and embraced social media through comment forums, direct action undertaking marches, meetings and exhibitions and visualisation through posters. This gave a sense of community both physically and virtually to a counter accounting narrative and story.

⁴ For posters please see <http://www.othergetnorth.co.uk/>

The counter narrative of the OtherGEN espoused a more radical approach set against a backdrop of austerity driven budget cuts affecting the local communities, but as a counter account rallying against austerity and the abuse of art as a conduit for the dominance of economic logic inherent in the Northern Powerhouse the interviews revealed a sense of imposition and marginalisation. On the one hand the hopes and criticisms espoused by OtherGEN show a level of democratic voice, but on the other hand marginalisation may serve to question the level of emancipation when confronted with, and revealing, the reality of economic logic hegemony.

5. Discussion and conclusion

This research examined accounting and counter accounting in managing economic and social logics within hybrid organising. Hybrid organising faces a fundamental challenge due to the inherent economic and social logic duality and emergent conflictual tensions between such logics. Within such conflictual settings the underlying social focus and social welfare can be relegated to the periphery as economic fundamentals reflective of neo-liberal hegemony dominate (Grossi and Thomasson, 2015; Pache and Santos, 2013; Vining and Weimer, 2017). Thus, the voice of the ‘community’ and marginalised stakeholders is lost compared to that of the market and an economic logic (Ahrens and Ferry, 2015; 2018; Ahrens *et al.*, 2020; Ferry *et al.*, 2019). Consequently, the hopes of democratic change and emancipation (Gallhofer *et al.*, 2015; Brown, 2017) supported and nurtured through the fulfilment of social outcomes fade. As Norval (2009, p. 314) contends, “this underlines why it is important to be attentive to sites of contestation, associated demands, discourses at play, and challenges posed rather than focusing on business as usual”, a setting examined in this research.

The research is positioned in a unique setting of GEOTN, England’s largest cultural event in 2018. The GEOTN had an ambitious agenda through which it sought to combine economic regeneration and growth, synonymous with the Northern Powerhouse project and economic logic, through an event centred on art and culture, design and innovation, promoting a social logic set within and involving local communities. This duality was in contrast to the counter account narrative of OtherGEN, highly critical of the GEOTN, which it viewed as masking austerity with artwashing to paper over the cracks of budget cutbacks to social welfare and to the arts, culture and leisure. This provides an appropriate and natural setting to examine accounting and the potential of counter accounting (Ferry *et al.*, 2019) within hybrid organising.

Accounting in hybrid organising has been shown to play a performative role in support of economic logic evidenced through an array of performance measurement and indicators, management control systems and audit across a range of diverse settings. This reflects a dominance of the business case through accounting, and the subversion of other logics, displacing critical dialogue and potentially marginalising stakeholder groups (Brown, 2017). Or, as Gallhofer *et al.* (2015, p. 847) critically opine, “the repressive dimensions of accounting”, and the incumbent narrower delineation of traditional accountings. This highlights the need for wider dialogic accountings to foster democratic pluralism, surfacing and enabling greater reflection of broader socio-

political and cultural perspectives (Brown and Dillard, 2014; Brown *et al.*, 2015; Ferry *et al.*, 2019; Gallhofer *et al.*, 2015; Norval, 2009).

In contrast to traditional accountings, and the revealed dominance of economic logic within hybrid organising, wider accountings, such as counter accounting, enable hope for wider emancipation and democratic pluralism (Haslam *et al.*, 2006; Gallhofer *et al.*, 2015; Masquefa *et al.*, 2017; Norval, 2009). For instance, that revealed by Denedo *et al.* (2017) in relation to international advocacy NGO's and pressures for governance reform in the Niger Delta. As Gallhofer *et al.* (2015, p. 863) set out, counter accountings "as well as enhancing engagement, would clearly include accountings reflecting the voices of diverse interests". Thus, there is an emphasis on plurality as well as creating visibility or transparency of hitherto marginalised issues and groups. Hence, following this, if hybrid organising is to incorporate plurality and engage in critical reflection, "there is a need to develop spaces, practices and institutions where these logics can be contested" (Brown *et al.*, 2015, p. 641). This enables tensions to be reflected in their particular accountings consistent with agonistic pluralism (Dillard and Brown, 2012; 2015) serving to advance Gallhofer *et al.*'s (2015, p. 847) call that further critical appreciation of accounting can "open up more space for a new emancipatory praxis".

Our findings show that NGI, through the organisation of GEOTN, was inherently subject to sometimes conflicting social and economic logics. GEOTN sought to balance these logics through the dual positioning of economic impact coupled with social goals of inclusivity and community engagement through its art and culture, design and innovation staging. Through its own ambitious agenda, GEOTN did surface debate and engagement with social logic through the involvement of local communities and artists. However, this is set against the broader backdrop of austerity cuts that have radical economic and social implications for the local communities.

The voices of the interviewees provided a space for the emergent tensions to be revealed. Within this setting, there was a pervasive dominance of economic logic and the performative role of traditional accountings with associated key targets, managerial control and performance measurement and evaluation, consistent with the economic rationale of prior annual reports. In contrast, the withdrawn BAE sponsorship could be cited to contend that social logic can, at times, dominate economic logic and with that the emancipation of democratic ideals. However, this was brought about by protest and increased visibility through the media to an extent that posed a more dominant economic risk to the Exhibition itself due to the impact on the availability of other financing streams and the actual participation of artists and venues.

Whilst hybrid organising and the role of accounting for GEOTN remained unchanged, nonetheless, the voice of OtherGEN did reveal the emancipatory potential of counter accounting to serve pluralism and the democratic ideals of hybrid organising. Indeed, the GEOTN occasioned a space for such counter accounting, and the actions of OtherGEN, so providing greater visibility to the underlying debate around austerity and marginalised constituencies. As such, pluralistic democracy and dialogic openness of debate can be promoted through counter accounting absorbed in democratic processes, radically away from monologic thinking (Modell, 2015) and building the foundations for transformative change and emancipatory accounting (Brown *et al.*, 2015; Dillard, 1991; Gallhofer and Haslam, 2006, 2011). Through this counter account, a more radical, critical reflection on artwashing and the broader issues of austerity in the region

were made visible and exposed the narrower delineation of traditional accountings. Hence, counter accounting can serve to uncover the potentiality of ‘faked’ logics duality within hybrid organising and the hitherto performative role of traditional accountings in support of economic logic.

This is not without challenge. The voice of OtherGEN, as a counter account revealed a marginalisation against the imposed structure of a mega exhibition reflective of the broader political and economic landscape of the Northern Powerhouse and economic regeneration and growth. Thus, any hope for authentic duality of social and economic logics in hybrid organising, in part evidenced through the emancipation of local communities, may remain an ideal with its democratic potential unfulfilled (Haslam *et al.* 2006). Thus, within our context, we can question the voice, or the power of, counter accounting in promoting and fulfilling a change agenda, dampening the optimism of Atkins *et al.* (2015) as serving to mobilise a more radical enabling process (Masquefa *et al.*, 2017). Indeed, Boiral (2013) in the environmental reporting literature referred to the simulacrum of corporate reporting not reflecting the real, and more negative, developing issues facing those local communities so maintaining the performative role of traditional accountings.

However, mindful of the relative size of OtherGEN, we reflect on this challenge in consideration of chains of equivalence (Laclau and Mouffe, 2001; Masquefa *et al.*, 2017; Mouffe, 2013). It was evident in this study that counter accountings did nonetheless enable marginalised groupings to give voice to their individual concerns and coalesce under OtherGEN against artwashing and austerity. Through its accountings, OtherGEN provided a platform against austerity and the impact of cuts on the local community and to arts and culture and in this sense could contribute to a wider collective anti-austerity movement. On a wider platform, as Brown (2017, p. 36) notes, “within an agonistic framework, counter-hegemonic accountings associated with differently subordinated groups could be linked to form a chain of equivalence directed at contesting neoliberal hegemony”. Indeed, Thomson *et al.* (2015, p. 809) highlight the “assemblage of practices” which were used in tobacco-related conflicts by Action on Smoking and Health UK (ASH) to bring about change in tobacco governance. More widely, a counter account reflective of differing geographic groupings can be scaled up and promoted through social media (Purcell, 2009) such as the anti-globalisation and wider anti-austerity movements. Indeed, chains of equivalence, or the assemblage of practices (Thomson *et al.*, 2015), can foster a radical enabling process moving counter accounting from seeds of hope for change to democratic fulfilment to itself become the mainstream (Mundt *et al.*, 2018).

The paper has implications for policy makers, practice and future research. Regarding policy makers, the paper highlights that in a public services context the conceptualisation of hybrid organising needs to recognise pluralism and the broader emancipatory accountings they may employ. In other words, hybrid organising cannot merely be seen as a combination of public and private organisations, dominated by traditional accountings and a reliance on accounting control mechanisms. The rationale of economic growth cannot be a hegemonic end in itself, but has to take account of the social situation of all constituencies with social logic balanced and equal to economic logic reflected in its accountings. It is therefore important that the voices of the community and other stakeholders be considered as part of any policy making and

delivery, if they are to capture and nurture the ‘other’ as part of the process rather than an antagonism to the process in which economic and social logics conflict.

In terms of implications for practice the traditional accounting, whilst decision-useful, still suffers from a managing by numbers emphasis to express the economic meaning that often ensures the economic rationale takes centre stage. In contrast, the counter accounting employs a social narrative, all be it with critical messages. Formal practice therefore needs to recognise and embrace such wider accountings in the more formal hybrid organising. Indeed, wider participatory practices in the democratic process and visualisation opportunities through the internet, Twitter, Facebook, big data, data analytics and artificial intelligence are likely to increase as means of communicating (Ferry *et al.*, 2019) addressing some of the emancipatory concerns raised by Haslam *et al.* (2006) over a decade ago.

Finally, we suggest a number of areas for future research. Such studies could be designed longitudinally to show the challenges faced by counter-accounting, especially those at a local level, and how these are overcome in practice enabling a democratic change agenda and emancipation. The GEOTN case was set in the context of a large event that provided a significant vista complementing the more common infrastructure studies involving hybrid organising (Grossi *et al.*, 2019; Grossi *et al.*, 2017). Future research could usefully look at more everyday public services such as social care, housing, waste management and leisure that increasingly operate spanning public and private organisational arrangements and are sites of contestation (Norval, 2009). Hybrid organising in such settings is subject to counter accounting by communities seeking to voice views challenging the dominant market hegemony. Indeed, building on the current research, such future research may wish to consider how such counter accountings can be drawn together as a collective, or chain of equivalence, to challenge hybrid organising in such contexts and the hitherto performative role of accounting. Beyond public services, the effects of government policy and counter accounting could also be considered in hybrid organising that is more focussed on private and third sector settings. Furthermore, the institutional logics rather than merely focus on the social and economic could embrace the environmental that is fundamental to well-being. This, in a counter accounting context, could provide additional perspectives in examining the emphasis placed on logics within such a setting. Finally, research to date, including this research, examining conflicting logics or within counter accounting has generally employed interview or other qualitative text analysis. We would suggest that future research could usefully examine counter accounting as a visualisation phenomenon including for instance posters, print material, pamphlets or other web or paper-based visual representations in such wider, universal, accountings. Moreover, such a study could enhance the theorisation of the ‘visual mode’ (see for instance Meyer *et al.*, 2013; Usmani *et al.*, 2020) of discourse and meaning construction in accounting.

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Table 1: Interview Indicative Questions

- What were the aims of The Great Exhibition of the North?
- What were the aims and deliverables of the Great Exhibition of the North compared to say the aims and objectives of hosting a community arts festival?
- To who/what was The Great Exhibition of the North accountable to?
- Who was the audience(s)?
- What was considered to be measured and reported on?
- How was this communicated?
- How formal or informal was the reporting format and dialogue with audiences?
- Did The Great Exhibition of the North involve the local community?
- What do you think the barriers to engagement were?
- How did it reach communities or groups of people that may ordinarily not be exposed to arts? What was the reason for this?
- What were the main venues and how were they chosen?
- How did The Exhibition engage with local artists and give them visibility?
- How did it reach out to more marginalised groups who may not ordinarily come forward?
- Do you think that The Exhibition served to lower those barriers and to make art and public space more accessible?
- Did it help empower and enfranchise local communities and involve them?
- Did The Exhibition combine economic, art and social outcomes?
- What was the wider impact of the Exhibition?
- Did it leave a legacy? If so what was the legacy to the artists, to the venues and to the audience?
- What two words would you use to reflect the whole Exhibition?

Table 2 – Details of interviews**GEOTN - Account**

Number	Name	Organisation	Date (Mth/Yr)
1	Director	Hybrid organisation	12/18
2	Director	Creative arts organisation	4/19
3	Co-ordinator	Education	4/19
4	Participant	GEN N18 project	4/19
5	Director	Museum group	4/19
6	Director	Arts venue	4/19
7	Volunteer	GEN volunteer	4/19
8	Director	Arts venue	4/19
9	Director	Local College in NewcastleGateshead	4/19
10	Owner	Digital media business	5/19
11	Owner	Independent art and design organisation	5/19
12	Director	Food and drink business in Newcastle	5/19
13	Councillor	Local council	5/19
14	Director	Software business in Newcastle	5/19
15	Organisor	Festival convenor in Yorkshire	5/19
16	Participant	GEN artist competition	5/19
17	Manager	Theatre group	5/19
18	Owner	Artist and illustrator	5/19
19	Director	Museum in NewcastleGateshead	5/19
20	Director	Conferences and events business	5/19

The Other voices – Counter account

Number	Position	Organisation	Date (Mth/Yr)
1	Manager	Funded project for vulnerable and displaced	8/18
2	Manager	Funded organisation for young people welfare	8/18
3	Owner	Independent arts organisation	9/18
4	Artist	Funded art project in Newcastle/Gateshead	9/18
5	Artist and designer	Funded art project in Newcastle/Gateshead	10/18

6	Committee member	Independent open air and arts group	10/18
7	Committee member	Independent open air and arts group	10/18
8	Local activist	Arts and culture organisation	10/18
9	Local activist	Arts and culture organisation	10/18
10	Artist and business owner	The OTHER Great Exhibition of the North	10/18