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"There's no place in a creative environment for a guy watching the figures": A meso-level analysis of the use of budgeting by music producers

Abstract

Purpose - The paper is a meso-level analysis of the use of budgeting by creative individuals involved in the production of popular music, an area where there is tension between creativity and control.

Design/methodology/approach – The paper gathers interview data from music producers, who are the creative individuals with overall responsibility for organising and managing music production projects. Through a strong structuration lens, the study investigates how music producers relate to and use budgeting across projects.

Findings – The findings of the study highlight how budgeting, as a temporal and ordering device, has a transformative impact upon the behaviour and actions of agents within music production. The study finds that music producers carefully manage budgeting's use whilst struggling with inner tensions about the extent to which budgeting's presence is acceptable within the creative environment of music production. The internal structures of music producers, and their ability to assess their context, are key to arriving at the correct application of budgeting in creative situations.

Originality/value - The paper increases our understanding of how non-accounting actors use budgeting within creative and musical spaces, furthering our understanding of the social functioning of accounting. It does so by using strong structuration theory to investigate the use of accounting at a meso-level of analysis. The combination of these two elements results in new findings in accounting and popular culture research.

1. Introduction

In 1860 when the French typesetter, Édouard-Léon Scott de Martinville, was successful in his attempts at recording a soprano singer's voice onto paper blackened with soot it marked the commencement of a journey that would see recorded music take on immense cultural and commercial significance across modern societies. Indeed, since these initial forays into music recording during the late 19th century we have witnessed the establishment of the mass production and commercial use of music which laid the foundations for the music industries as we know them today (Baxendale, 1995; Gronow, 1983). Culturally, recorded music has become an object of significance that has been marketed to consumers as a means of shaping their identity (Jubb, 2023). Commercially, the revenue generated from recorded music has made significant economic contributions as evidenced by sales in the UK growing by 8.1% to £1.43 billion in 2023 (BPI, 2024). The importance of recorded music has resulted in recent attention from scholars exploring the world of accounting and music production (Jubb, 2023) but there remains much scope for further work in this area, which provides the motivation for the current paper.

Beyond the study of recorded music, investigations into the relationship between accounting and music is an area that has seen growth in recent years (Balluchi et al., 2021; De Loo and Davis, 2003; De Loo and Kamminga, 2021; Giovannoni et al., 2023; Jacobs and Evans, 2012;

Jubb, 2023; Mariani and Zan, 2011; Miley and Read, 2017; Rossi and Funnell, 2024; Smith and Jacobs, 2011; Zan, 1998). Researchers have conducted exploratory studies into the relationship between music and accountability (De Loo and Kamminga, 2021; Giovannoni et al., 2023; Miley and Read, 2017) and between musicians and accounting (Jacobs and Evans, 2012; Smith and Jacobs, 2011), as well as the role of accounting within varying musical organisations (Balluchi et al., 2021; De Loo and Davis, 2003; Giovannoni et al., 2023; Jubb, 2023). These studies have revealed seminal insights about accounting's influence on culture, and culture's influence on accounting, adding to our growing understanding of the contribution that accounting makes to our everyday lives (Jeacle, 2009).

Despite the increased interest in the study of music and accounting, to date there has been less emphasis placed on the relationship between accounting and the processes involved in the production of recorded music. This is despite calls for studying accounting's role in the production of culture (Jeacle, 2012). Some studies (Friis and Hansen, 2015; Jeacle and Carter, 2012; Maier, 2017), however, have considered how accounting is intertwined with the production of cultural artefacts. As a result of this research, accounting has been conceptualised as an artefact that constrains creative behaviour (Friis and Hansen, 2015) or as an external mediating instrument that attempts to align apparent disparate values and behaviours to produce positive outcomes (Jeacle and Carter, 2012; Maier, 2017). A central feature of this research is the importation and use of techniques associated with accounting by non-accounting personnel within creative spaces. The budget, in particular, has been at the centre of analyses as a temporal and ordering device that supports and catalyses creative behaviour.

Viewing accounting as something that exists outside of, and is imported into, the world of creativity advances a notion of incompatibility with creative activities. The present study challenges the previously articulated conclusions around accounting's role within creative environments which view accounting artefacts as external structures existing outside of the control of agents and which also exert inevitable, mostly negative, influence over artistic and creative activities (Trevisan and Mouritsen, 2023). Overlooked in these analyses is the active agency of social actors with respect to accounting, and their ability to assess their context and subtly alter their use of structural solutions. Further, whilst prior studies have considered individual cases within a variety of cultural industries, yet to be considered is a meso-level analysis of an industry or organizational field to unveil the factors that afford accounting and control influence over creative practices. Therefore, the research question addressed in this paper is as follows: how do music producers use budgeting across music production projects in spaces where there are inherent tensions between creativity and control?

To answer the research question, the paper adopts a strong structuration perspective to study the use of budgeting by creative individuals involved in the production of recorded music. More specifically, the current study considers the conduct of music producers with emphasis placed on understanding how and why they select, adapt, and combine accounting, in the form of the budgeting, with the creative and technical elements of music production to operationalise this necessary evil (Smith and Jacobs, 2011), as well as considering the challenges that come with this in the form of tensions between creativity and

accounting. A strong structuration approach allows the current study to be a 'floating study' (Jack, 2017, p. 217) that considers the relationship between budgeting and creative individuals at the meso-level through interviews with music producers operating across a network of music production projects that are similar in size and scope.

The analysis shows that across music production projects budgeting is routinely used by music producers to continually reconstitute the arenas within which music production activities take place. Yet despite this routine adoption of budgeting, music producers struggle with the tensions that arise due to their own perception of budgeting's incompatibility with the creative practices of music production. Indeed, the situated use of budgeting is driven by the internal structures of music producers and, to varying degrees, this use is limited by music producers throughout the creative process of music production. Further, music producers translate budgeting into an alternate language that musicians and other creative individuals can readily understand and, more importantly, accept. The paper thus highlights that budgeting is more than an external artefact that constrains creative behaviour. Instead, the findings reveal accounting to be a part of the internal structures and social position of music producers.

The paper makes several contributions. First, the study adds to prior studies which have considered the use of accounting in creative environments (Friis and Hansen, 2015; Jeacle and Carter, 2012; Maier, 2017; Mikes and Morhart, 2017; Tucker et al., 2021). The findings of the current study suggest that accounting's presence is an ongoing challenge for music producers and the presence and use of budgeting within music production is constantly being reviewed by music producers. This provides us with further evidence as to how non-accounting actors use accounting in creative settings. Studying the use of accounting by such individuals has already increased our understanding of the extent to which accounting is embedded within the everyday lives of individuals across society (Hopwood, 1994; Jeacle, 2009), and the meso-level analysis conducted here helps us further understand how this operates across similar creative situations. Importantly, the current study shows how budgeting is an important element of the internal structures of music producers.

Second, the current study's findings demonstrate the use of budgeting in the realm of music production. In line with the tensions that are said to exist between accounting and music (Jacobs and Evans, 2012; Jubb, 2023; Miley and Read, 2017; Smith and Jacobs, 2011), the current study finds evidence of an internalised tension within music producers that results in budgeting's use being difficult within music production. This complex and tense relationship is a continual struggle for music producers who recognise the need for effective budgeting yet understand that this may impact on the achievement of creative goals. The use of budgeting by music producers across music production projects highlights the malleability of both agents and accounting.

Third, the application of strong structuration theory contributes by providing useful insights into the way in which accounting is used by creative individuals within the setting of music production in two main ways. First, the paper highlights how separating external structures analytically from internal structures can highlight that, despite the ubiquity of accounting, the conduct of agents is the most important factor in the use of accounting in creative

environments. When agents are faced with situations that are dominated by creative and musical structures it is the ability of agents to assess both the qualities of accounting and the context which is key to the successful importation and use of accounting. Second, using strong structuration theory to study accounting at the meso-level of analysis highlights that despite the ubiquity of accounting, the conduct of agents plays a particularly important role in the use of accounting in creative situations. When agents are faced with situations that are dominated by creative and musical structures, as is the case in music production, the ability of agents to simultaneously assess the qualities of both accounting and the context takes on increasing importance.

The remainder of the paper is structured as follows. In the next section, a review of literature concerning accounting's relationship with creativity is presented. Following this, the theatrical approach adopted in this study is outlined. After a discussion of the methods adopted in the study, empirical evidence from those charged with organising and managing music production is provided. This is followed by a discussion of the main findings of the study and some concluding comments.

2. Literature review

The relationship between accounting and creative behaviour has long been of interest to accounting scholars. Researchers have been particularly interested in investigating the long-held notion that there are inherent tensions between accounting and creative activities. Much of the early work in this area considered accounting to be incompatible with what they believed to be true artistic behaviour. This behaviour, it is postulated, originates from purity of creative genius and romanticised notions of artistic inspiration (Amabile et al, 1996; Smith and Jacobs, 2011). Under this perspective any unwelcome influence that threatens the artistic genius of the creator is considered to be a negative and constraining influence. Accounting, by dint of its association with capitalism, conservatism and its propensity to seek to control agents, and thus curtail creative or artistic activity, is considered to be antithetical to creative behaviour (Adler and Chen, 2011; Friis and Hansen, 2015).

This incompatibility is based on the idea of a clash in values of accounting and that of artistic and creativity activity (Trevisan and Mouritsen, 2023). There has long existed a tension between the values held by producers of cultural content and the industrialised processes associated with the production and distribution of culture (Hesmondhalgh, 1996). Accounting is seen to be part of the managerialism and industrialisation that are seen to play a key role in influencing, controlling or limiting creativity. Thus accounting is often at the centre of the tensions that emerge in these arenas (Jacobs and Evans, 2012; Jubb, 2023; Negus, 1995, 1999, 2002; Oakes and Oakes, 2016; Smith and Jacobs, 2011). The perception of tension between accounting and music stems from accounting's desire for order as compared to creative domains alleged desire for disorder, for example in the creation of recorded music which is driven by inherent unknowability in both production and consumption (Caves, 2002).

Recognising this potential for tension between cultural production and accounting, more recent investigations in this area have found a more positive role for accounting within

creative spaces. For example, we have seen how some studies depict accounting as a mediating instrument (Jeacle and Carter, 2012; Maier, 2017) that acts to align creative aspirations with external demands. Jeacle and Carter (2012), in particular, highlight the role of the budget in the management of tensions between creativity and control within a fashion chain store. Accounting is found to be a stage prop that is used to mediate between designer, buyer and merchandiser. Here we see non-accounting actors using accounting to mediate between the creative requirements of fashion design and the demands of the market. Accounting is found to be an external influence, but one that can have a positive and transformative outcome as an instrument of mediation, suggesting that even when conceptualised as an intruder into creative spaces, accounting can be a solution rather than a problem with respect to tensions between creativity and control.

In a case that is more closely related to the empirical setting of the present study, Maier (2017) considers the role that calculative practices play in the management of creative labour during the production of a television drama series. In her study, Maier (2017) develops an emergent model of calculative practice in cultural production, concluding that the budget is represented by different forms of calculation that collectively contribute to the process of connecting the creative goals of television scripts with the financial parameters placed on music production by economic necessity. Overall, Maier (2017) finds that calculative practices play framing, mediating and enhancing roles, with each building on the prior to create a different calculative space that requires a broader conception of accounting. Thus, emphasised here is the variety of roles that accounting plays within the creative environment. What remains unexplored is that range of ways that non-accounting actors relate to accounting in such situations, and why they choose to act in the ways in which they act.

Past studies have highlighted that cultural production involves the management of tension between differing, and often competing, values and that these are often mediated by accounting objects such as budgets. Investigating the extent to which the budget operates as a central organising device has also long been an important feature of accounting research (Ahrens and Ferry, 2018; Conrad, 2005; Edwards et al., 2005; Friis and Hansen, 2015; Kenno et al., 2018; Kholeif and Jack, 2019; Kilfoyle and Richardson, 2011). In this role, budgeting contributes to a shared notion of time, defining what should be done, when it should be done, how it should be done and by whom (Quattrone, 2005). Organising time is a crucial aspect of successfully producing recorded music, and a key consideration for music producers with respect to exercising discipline over creative activities a key element of music production and often the source of tensions. Budgets have also been recognised as ordering devices (Ezzamel, 2009, 2014) that provide participants with micro-temporal structures to structure day-to-day activities (Orlikowski and Yates, 2002). Indeed, there is a well-documented self-disciplining role attributed to budgeting within the literature (Miller, 2001; Miller & O'Leary, 1987) that is suggestive of the impartation of constraint over certain behaviours.

The importance of the budget has been further demonstrated in the accounting literature by the work of Friis and Hansen (2015) who posit that so-called structural constraints can have a positive impact on creativity. In their study, the authors consider the impact that line-item

budgeting has on the film making process, taking the production of a Danish adventure film as a case study. The authors apply constraint theory to claim that it is structural constraints that drive creativity, and that line budgeting is a tool used by filmmakers to enhance their creative processes. The perspective here highlights that artistic passion is irrational and is a hindrance to the successful completion of tasks within creative settings.

Important here is the prominent role of a creative agent - the film's director - and the way in which this individual relates to accounting. Indeed, prior research in this area has highlighted the complex, and often fractious, relationship between commerce and culture that exist within agents who operate within the creative industries. Smith and Jacobs (2011), for example, study accounting and the accountants' representation in popular music lyrics. They note a shift in metaphor within song lyrics over a long period of time from a depiction of the accountant as a stereotypically dull, boring bean counter (Jeacle, 2008) to an evil, exploitative accountant in more recent lyrical content. In the eyes of songwriters and musicians, accounting is antithetical to the creative practices associated with musical performance. Similarly, Jacobs and Evans (2012) analyse the views of musicians with respect to accounting and the accountant, and how these are depicted in artistic narrative. They conclude that artists and musicians struggle, internally, with the tension between artistic recognition and economic wealth.

The above highlights that accounting is not only an active external structure, but that it is involved in the tensions that are internalised by those working in creative environments. It is therefore necessary not only to consider the role of accounting as an external structure that may mediate or constrain activity in creative social situation but, also consider the impact that agents' internal structures have on the use of accounting, and vice versa. This paper seeks to contribute to the existing literature by exploring agents' use of accounting across cultural production at the meso-level of analysis.

3. Theoretical framing

In order to address the above, the paper is theoretically informed by strong structuration theory (Stones, 2005), which is an extension of Giddens' (1984) original structuration theory. In developing his stronger version of structuration theory, Stones sought to move away from the often-criticised abstract ontological approach advanced by Giddens by favouring a meso-level "ontology-in-situ" approach (Stones, 2005, p. 8). Further, central to strong structuration theory are agents-in-focus - those agents that the analysis is focused on - and agents-in-context - those agents that shape the wider environment (Harris et al., 2016). Combined, this creates effectively a sliding ontological-ontic sliding scale in which to position the agents in focus at some point between macro, meso or micro levels of analysis (Feeney and Pierce, 2016; Moore and McPhail, 2016). The meso-level of analysis, in particular, is yet to be explored in studies of accounting and creativity.

Stones builds on his ontological considerations to develop a quadripartite framework of structuration to replace Giddens' original tripartite framework. It was this framework that much of the early accounting research using strong structuration theory, utilising the four main parts to Stones' (2005) framework: external structures as conditions of action; internal

structures; active agency, or agent's practices, and outcomes. The first element, external structures, refers to the (un)acknowledgeable conditions that either constrain or enable action in agents. These external structures are deemed to be beyond the control of the agents-in-focus of an investigation. The actions of other agents can be considered an external structural influence on the behaviour of agents-in-focus, with these types of structures being termed 'independent casual influences' (Stones, 2005, p. 111). On the other hand, there will be situations where agents have the physical capacity to resist external influences but where they feel they do not have the ability to do so. Stones calls these 'irresistible external influences' (p. 112). It is here that we most often find the presence of accounting artefacts which are thrust upon agents whose responsibility it is to reflect on their understanding of their own position and that of other agents. The adoption and use of external structures could be routine, or agents may reproduce or change external structures. This has been borne out in prior accounting research that has highlighted the importance of agents' knowledgeability of the contexts in which they operate (Harris et al., 2016).

External structures are mediated through position-practices (Stones, 2005). A position-practice can be defined as a social position, its associated identity and practice, as well as the wider network of social relations (Greenhalgh and Stones, 2010). Social positioning refers to the specification of identity within networks of social relations (Giddens, 1984). Many social positions can be held by one individual across society. Important here is the idea that all social positions have rights and responsibilities that are institutionalised as expectations about that how one in that position should behave. At a more collective level, groups of individuals make up social situations and these positions carry institutionalised practices which act to locate one group in relation to another. Within music production, the positioning of the music producer as the individual who understands the technology, the process of recording and business side of the music industry makes their social position extremely important in the production of recorded music.

How individual agents respond to and engage with external structures is important in processes of structuration and this is dependent on their internal structures. Strong structuration theory considers these to be virtual social structures that exist as memory traces within agents and are analysed as either "conjuncturally specific" or "general-dispositional" (Kholeif and Jack, 2019). Conjuncturally specific internal structures emerge from the rules and norms that are attached to a specific role or position and represent the situated knowledge of the social actor. General dispositional internal structures, on the other hand, are the habitual and generalisable skills that belong to the actor such as their view of the world and their habits of speech and gesture. The latter is similar in nature to Bourdieu's habitus in that external structures are interpreted by social actors regarding their world view, habits of speech, attitudes and values (Coad and Herbert, 2009; Stones, 2005). With respect to accounting, an individual's attitude towards accounting is based upon their educational background or their conjunctural relationship with accounting based on prior experience within their industry or organisation (Feeney and Pierce, 2016). Prior research in accounting has shown that agents who share similar socialisation processes and training have similar internal structures (Adhikari and Jayasinghe, 2017). The internal structures of music producers are important when considering the importation and use of budgeting into the

creative and musical environment of music production and is where we begin to see the tensions arise with respect to the use of accounting. This is based on internalised notion of what accounting is, what it is for and whether it is a useful structural resource within music production.

The third element of the quadripartite framework, active agency, is the way in which actors draw upon their internal structures and apply their existing knowledge to make sense of the social situation in which they find themselves in (Kholeif and Jack, 2019). Active agency thus represents the observable behaviour of actors where they act to confront external structures (Stones, 2005). In accounting, active agency is, "the act of communicating, not the item or medium of communication: the choice of argument or words or illustration, not just the existence of a report or KPI or email, say" (Jack, 2017, p. 220). Important here is the idea that we must look at accounting practices by viewing them through the minds of agents rather than as only external manifestations of controls and artefacts (Jack, 2017). This is particularly important in project-based creative settings such as music production because agents-in-focus - music producers - are responsible for interpreting and applying accounting, as an external structure, to the specific setting. This results in reflexivity on the part of music producers with respect to relating to and incorporating accounting into the creative activities of music production projects. It is here that we can observe the presence or absence of tensions between accounting and music production.

The results of the processes outlined above are the intended or unintended outcomes of both internal and external structures, preserving them or changing them in the process (Coad et al., 2015; Greenhalgh and Stones, 2010). The outcomes of agency can be evaluated in terms of the extent to which agents-in-focus analyse their wider context as well as their own external and internal structures in ways that result in behaviours that produce intended outcomes for themselves or others (Daff and Jack, 2018). The extent to which music producers alter their views on accounting's use in creative settings, or whether the form that accounting takes is altered within the setting of music production is important in this regard.

In sum, the present study seeks to go beyond the analysis of individual organisations that has dominated prior research into accounting and creativity by conducting a meso-level investigation of the use of accounting by music producers. Accounting is examined as a set of social practices within and across organisational boundaries (Jack, 2017). From this perspective, it is agents' capabilities and knowledge about the social world that matters (Greenhalgh and Stones, 2010), in addition to each agent's position-practices (Stones, 2005), which in this case is as part of a wider network of music production projects.

4. Methods

Examining the use of budgeting at the meso-level of analysis means investigating the shared structures, patterns and practices of agents across music production projects, as well as the individual differences in music producers' relationships with budgeting. Doing so means moving beyond the methodological bracketing approach of structuration theory which gives researchers a choice between focusing on structural practices at the expense of considering the conduct of agents, or vice versa (Giddens, 1984; Stones, 2005). In addressing this issue,

Stones (2005) placed the agent at the focal point of the research and proposed that researchers should look at an agent's (or cluster of agents') analysis of their own context and their own conduct (Jack, 2017). The current paper adopts this approach by studying music producers as a cluster of agents that operate across a wider music production network, sharing the same broad context but different conduct across projects. The use of budgeting within and across these projects forms the basis of the study, with the aim being to build a meso-level understanding of the how accounting techniques operate across creative situations. Thus, the study is as a 'floating study' (Jack, 2017, p. 217) that aims to consider the relationship between budgeting and creative individuals at the meso-level across the music production project network.

4.1 Data Collection

The study began with an analysis of context of agents. According to Stones (2005), context analysis should feature two key steps. First, the position–practice relations that constitute clusters of external structures, such as power, authority, rules and resources available for the agent's use should be identified. Within the present study the data collection for this began with an analysis of secondary sources including the (auto)biographies of music producers (Atkins, 2000; Blake, 2011; Boyd, 2017; Brown, 2010; Emerick and Massey, 2007; Fitch, 2005; Johns, 2014; Kerridge, 2021; Martin and Hornsby, 1979; Miles, 2009; Napier-Bell, 1998; Repsch, 2000; Russell and Medvedev, 2017; Scott and Owsinski, 2012; Smith, 2020; Womack, 2017) as well as books containing interviews with music producers (Massey, 2000, 2009). Not only did the secondary data sources help provide contextual insights, but also helped to illustrate and interpret the findings revealed in the primary data.

Second, Stones (2005) recommends an analysis of the possibilities and constraints that influence each agent-in-focus during processes of structuration (Stones, 2005). This was unveiled through semi-structured interviews with music producers exploring their views on the extent to which budgeting was viewed as an external structure, and the way in which this enabled or constrained the activities of agents through the process of making recorded music. Music producers were chosen due to their responsibility for combining the creative and musical desires of recording musicians, the technical aspects of the recording process and the calculative considerations that come with managing music production. Importantly, it is music producers who are charged with managing tensions within the music production process. Further, as elaborated upon in the empirics below, music producers are the central organisational locus both within projects, and, more importantly, across the wider project network. This central organisational role is noted by music producers themselves who noted that they often fulfil the role of music producer, recording engineer, recording studio owner and manager simultaneously within a music production network. The interviews allowed the author to get a sense of the way in which these agents related to budgeting and understand the active influence this had on their use and application of budgeting.

Following an analysis of the agents' context, the primary interview data was used in a two-step conduct analysis process as recommended by both Stones (2005) and Greenhalgh and Stones (2010). This involved, first, the identification and analysis of the general dispositional frames of meaning of each agent-in-focus and, second, an analysis of conjuncturally specific

internal structures set within the agent's general dispositional frames of meaning. In total, 28 semi-structured interviews were conducted between April 2015 and March 2016, as shown in Table 1. Each interview lasted between 30 and 80 minutes and began with open-ended questions that were designed to allow music producers the opportunity to narrate their own story regarding the use of budgeting within music production. This was done to allow participants space to (re)construct their own experiences, and to allow participants freedom to explain these experiences in the manner that they wished. An interview guide was then used to provide a structure to the conversation and to allow for the exploration of the context and conduct of agents in line with the approach set out by Stones (2005).

The individuals interviewed were all situated within the United Kingdom. Some were available through the authors' personal contacts within the music industries, some were contacted via a music industry guild and others were discovered using a snowballing method where members of the wider project network referred the author onto other members of the network. The result was that a broad range of individuals from across the musician-funded production network were interviewed for the study.

The interviews were conducted at the participants' place of work, which was most often within a recording studio environment. This allowed the interviewees to feel comfortable but also afforded the researcher the opportunity to observe how the interviewees operated in their normal working environment. In many ways, the interviews being conducted in recording studios highlight the tension between accounting and creativity - the recording studios were designed in such a way as to ensure that the correct vibe was created for the recording musicians, and this vibe was based on allowing the musicians to focus on nothing but creating music.

4.2 Data analysis

Following this data collection process, the data was then analysed in line with the iterative approach outlined by O'Dwyer (2004), moving between theory and data to identify primary themes and sub-themes that were used to construct an overall narrative story regarding the use of budgeting by music producers. The analysis started from the empirical findings, which were analysed through the lens of strong structuration theory and subsequently built upon "prior theoretical knowledge in providing a background to the search for the most plausible explanation for empirical observations" (Lukka and Modell, 2010, p. 467). To achieve this, all the interviews were transcribed by the researcher as soon as possible after the event. Following this, the interviews were read in conjunction with documentary sources and relevant phrases and sentences were noted around the core components of the approach to strong structuration studies described in Stones (2005) and Stones and Jack (2016). Next, the interview transcript was reviewed whilst listening to the playback of the interview once more. As these steps were conducted, notes were made next to the relevant sections of the interview with the themes that have occurred, using open codes. A crucial aspect of this process was to maintain a memo throughout the analysis to record thoughts on the meanings and themes of the overall data. After a further detailed reading the key themes of the data were identified and those that needed detailed explanation selected, and themes were arranged where possible under related primary headings. Finally, a fourth reading was

then undertaken to identify any further themes, followed by the creation of a two-page critical summary of each interview making use of the themes, codes, notes and reflections.

It was at this stage where there were moments of deliberation for the researcher with respect to the mapping of the theoretical approach onto the data. An example of this was distinguishing between instances where music producers were discussing how they view and relate to accounting based on their internal structures, and when they were simply describing accounting as an external structure. Often this distinction was nuanced. However, in line with Spradley (1979, p.76) during interviews the researcher had made detailed notes which allowed for the creation of what Spradley terms expanded accounts. This involved expanding brief notes made during interviews into fully fledged thoughts including participants' involuntarily reactions, body language and tone of voice when answering questions. From this, clearer distinctions between the internal structures and external structures of music producers were ascertained.

Data interpretation involved two main stages. First, a longer and primarily descriptive representation of the key findings was prepared. Following this, a second more interpretive narrative centred on the core analytical themes of strong structuration theory was written. Indeed, the primary themes, along with any identified sub-themes, were used to construct a rough outline of the overall narrative story. Next, as recommended by O'Dwyer (2004) a 'thick' description of the findings was written using the primary and sub themes as a loose framework.

5. Empirics

5.1 Music production and the project network

5.1.1 The use of projects across music production

The project form of organising for music production has brought together music companies, recording musicians and music production staff since the first recording technology was used to produce commercial music in the early 1900s (Burgess, 2014; Jubb, 2017). Over the last two decades, there have been several important developments within the wider music industries that have significantly altered the social context for individuals working in music production, and particularly those interviewed for the present project. During the 1990s, revenues from the sale of physical recorded music peaked due to the popularity of the compact disc format (Burgess, 2014). This was to change into the 2000s with the rise of internet-based music sharing services, free downloads, peer-to-peer and file sharing software and, ultimately, online streaming services, all of which are often blamed for a decline in industry revenue. As a result of this, the music companies which previously acted as sources of finance for projects saw investing in music production to be a riskier prospect. They began looking for musicians to prove they had already connected with a fan base through live performances and via social media sites in order to minimise the risk associated with their investment. This has resulted in the rise of do-it-yourself musicians (Oliver, 2009). At the same time, digitalisation has resulted in music production practices often taking place over shorter periods, with technology such as the Pro-Tools software meaning that many of

the labour-intensive tasks associated with production can be completed in a much swifter manner (Burgess, 2014).

The result of the above is that for many unsigned or non-established musicians, funding for music production projects has become difficult to obtain. To make a recording musicians increasingly find that they must fund projects themselves meaning that activities take place directly between recording musicians and music production staff operating in a lateral relationship without the resources and structural mechanisms that would previously have been provided by agents such as a record labels or larger music companies. The temporary nature of projects, combined with the creative tasks that are taking place within them, results in uncertain, changeable conditions that provide organisational challenges for those charged with coordinating and managing projects (Bechky, 2006; Meyerson et al., 1996). Across projects, the responsibility for organising and managing projects lies with music producers who are appointed and paid directly by music recording musicians to organise and manage projects on their behalf.

5.1.2 Navigating the project network: putting projects together

The process of putting together projects normally begins with conception of the musical ideas by musicians who wish to make a recording. Following this composition, musicians contact music producers. Unless there is a well-established prior relationship, this first meeting will take the form of informal discussions between parties to discuss the parameters of the potential project. These early discussions are an opportunity for music producers to understand 'the artist's vision' (MP2), to 'get inside the head and the heart of the person you're working with and really get what it is that they want' (MP15), and to allow music producers to 'start to form an overall picture of where they are musically' (MP16). The purpose of these discussions is therefore to establish whether all parties feel that they can work together to achieve the desired outcome of projects and, for music producers, to envisage how this can be achieved within the limited time frame and budget.

If both parties agree to work on projects it progresses to the 'pre-production' stage commonly used in creative projects (Friis and Hansen, 2015; Maier, 2017). Pre-production consists of refining creative ideas, often through detailed rehearsals and the recording of demos. By the end of this period, music producers aim to have an idea of how projects are going to proceed, with one producer stating that, 'most producers I think will tell you that they hear the record before they make it (MP4)'. As musician-funded production projects have limited resources, this pre-production stage has become increasingly important to ensure that when projects move to the next stage the focus is on 'just recording; the band are worrying about their performances and I'm worrying about everything else' (MP4).

Following pre-production, projects proceed to the recording stage of the process. Recording involves combining the musical, technical and organisational components of making music, and the music producer is responsible for successfully blending all these elements together. For example, during recording the music producer must motivate, inspire and manage recording musicians through the often laborious process of recording and re-recording the constitutive elements of songs, with recording being postulated as 'a very unnatural

environment for an artist' (MP28), resulting in music producers stating that, 'a significant amount of your time as a producer is counselling. Really, it's so stressful making a record for a band' (MP28).

Once the recording activities have been completed, the final stage of projects involves finalising the recorded product so that all parties are happy with it. The conclusion of projects is often not as simple as ceasing when the pre-agreed time parameter of projects has elapsed. On some occasions, the agreed amount of time to be spent on projects elapses without all production tasks being completed. If projects have not been completed because of the actions of music producers, some state that they were happy to admit responsibility for this and work to finish projects at no extra cost to the recording musicians, often agreeing this upfront. However, some producers state that they make an agreement with recording musicians stating that,

Should the album take longer and we don't get it done in this initial three-week period of time that they're looking to get it recorded in and it's not down to me, it's down to the fact that they can't get the parts right or they're not delivering, then I'll need my fee topping up (MP17).

However, it was stated that 'usually there's a fixed amount of money to spend on a project' (MP17), and thus all parties are bound together by the recording budget, as explained in further detail below.

After the process has been completed music producers state that 'it's completely out of my hands. Whoever has paid for it, it's theirs' (MP2). Because of the fleeting nature of such projects, and the lack of connection to larger companies, the structures, practices and relationships of the temporary project are not embedded or captured by any one institution. Instead, they are carried across the network by music producers, where the reputation of the quality of output and ways of working become important to music producers with respect to sourcing future work.

5.2 Position-practice relations: the role of the music producer

As noted above, external structures provide knowledgeable agents with a social identity that contains a range of prerogatives, capabilities, norms, resources, and obligations that influences the practices of agents (Giddens, 1984; Stones, 2005). In doing so, the practices of agents are 'positioned' within a network of social relations. In addition to the wider external institutional forces that impact on the scope and scale of music production, position-practice relations are important to the role of music producers. A consistent theme that emerged was that recording musicians seek out a producer based on their reputation and social standing within the network, including the quality and sound of their previous music recordings, their connections within the wider music industries and their management style.

Position-practice relations, however, aren't enough to effectively coordinate and manage the music production process. Music producers thus look to other external structures and coordination mechanisms such as budgeting to fulfil this role. Indeed, budgeting is first utilised by music producers when planning music production during the 'pre-production'

phase. It is noted that the first step is to discuss how much money there is available for the project. Based on a combination of the financial parameters as well as the creative and musical goals that recording musicians have, music producers construct an initial budget which allows them to assess the likelihood of the goals being achieved within the available financial parameters:

When they say, "This is what we want to do," it's like, "alright, what's your budget?" and 99% of the time they haven't even thought about it at all. You're like "Literally how much money do you want to spend? Not on just the studio but projects as a whole" (MP11)

As an external structure, budgeting provides a set of recognisable procedures and patterns of behaviour which agents draw upon across a range of social situations. In this instance budgeting is used to set the boundary of projects, playing a framing role (Maier, 2017). However, the use of budgeting techniques is dependent upon the conduct of knowledgeable agents:

You use the money you've got to the best you can, because it's part of the producers' role. It's not just about the sound, it's about managing music productions and the budget as well. So yeah, the closest thing we can liken ourselves to is a film director, really (MP20).

Comparisons with film directors highlight the centrality of music producers to the organisation and management of projects. Indeed, restrictions on the size of budgets, and thus the overall boundaries of projects, mean that the technical roles within projects are often combined, emphasising the all-encompassing role of modern-day music producers:

Even back in the '80s there would be an engineer, a producer, a mix engineer, a mastering engineer, you would be hiring guitar techs, you'd be hiring drum techs, for one session but now it can't be like that. I need to have all these skills (MP5).

The modern-day music producer is therefore akin to film or television directors as noted in prior studies (Friis and Hansen, 2015; Maier, 2017), suggesting they may have a similar relationship with budgets. Whilst every project is different in its nature and scope, the costs that must be considered by music producers are consistent. The result of the consistency of costs is that music producers develop standard approaches to budgeting which exist as mental maps that music producers draw upon when organising and managing projects. Before considering the similarities, and differences, in the application of budgeting by music producers let us first consider the core components of the recording budget.

5.3 The recording budget

As with other creative project-based endeavours identified in the literature, the budget is the central organisational tool used across music production projects (Maier, 2017; Friis and Hansen, 2015). In developing the budget, the constituent elements of the production are estimated at the beginning of the process and these units of time are referred to by music producers throughout. First music producers calculate, based on the estimated cost of each element of the process, how much time can be spent on each step involved in the creation of

recorded music with each of these steps becoming a unit of time that must fit within the overall temporal boundary that was established when formulating the details of the recording budget. The units of time allocated to the individual components of the music production process are estimates based on the experience of music producers. Here they assess the competence of recording musicians and the level of technical difficulty of what needs to be achieved which results in the generation of an estimate of when each element of the process should be completed to ensure that the entire process is completed on time. Here we see the interplay of external and internal structures, with much of the budgeting being done in a routine manner, requiring little reflexivity on the part of music producers.

There are several items that music producers routinely consider. The first of these is their fee for carrying out the work. Over the course of the interviews several different approaches to dealing with the fee that music producers would receive for working on music production were identified. In some cases, music producers charge a flat daily fee, whilst in other cases producers agree a set fee for each project. Whilst simple in nature, this was identified as important temporal structuring component of the budget as it dictated the overall amount of time that could be spent on the project.

The next most significant cost within the recording budget is in the cost of hiring a space to make the recording. The significance of this cost will differ depending on whether the recording needs to take place in a professional recording studio, which is most commonly the case if a band with multiple instruments are involved. In some instances, however, music producers are also owners of their own recording space, which offers more flexibility to the overall production process. Indeed, several participants noted that:

Because it's more cost effective, a lot of guys have their own rooms. Because you don't need this enormous console and all this gear, you just need a computer and a decent microphone, and you can pretty much get away with everything (MP7).

Should music producers not own their own studio there is more work required from music producers regarding budgeting. Different studios offer different equipment, quality levels and, perhaps most importantly, different ambience, and these studios also charge different rates for using their space. Thus, music producers must consider how much money is available on a project-by-project basis as well as how much time is required in a studio, and pick the studio based on this. When recordings are taking place in professional studios, it comes at a significant cost:

Studio time isn't cheap but again it's about getting what you pay for. If you need a particular room sound for a drum kit or you're doing strings or something like that, or guitars or even vocals depending on music production, you need a particular space to do it in, and a good sounding space (MP20).

The amount of recording studio time that can be purchased within the budget is one of the main elements which establishes the temporal dimensions of music production because "when you're at a studio, all your costs are ring fenced in a way, for that production period" (MP9). Thus, sticking to deadlines and making sure processes are completed on time becomes an essential element. The costs related to hiring out a recording studio represent

sunk costs within music production. Visiting a professional recording studio represents a significant financial outlay and is something that music producers carefully consider as it will impact on the creative and technical plan.

When preparing recording budgets and planning music production, music producers state that whilst organisation and structure is required, there also needs to be enough room in the budget to allow for creativity to flourish. Music producers therefore build some budgetary slack into their planning:

There are things that crop up obviously that you don't anticipate. So, you don't overestimate but you understand that there's going to be something that will crop up somewhere that will cost more money (MP7).

Often this leads to the budget being stretched:

Oh yeah, I stretch it all the time. I mean anyone who is in this business that says that they don't is a liar. You know what I mean? Or if they don't then they're not going to get very far, you need to stretch your time. You need to be kind to bands and be patient with them and help them out where you can (MP5).

Here we see evidence of the reflexivity of producers, with the degree of 'stretching' of the budget varying depending on the internal structures of individuals yet most participants expressed that they do not formally write down the budget, nor do they explicitly share the budget with any other party, instead being entrusted to handle the budget by recording musicians. Music producers do translate the costs associated with music production into a language which recording musicians are more familiar and comfortable with, primarily by translating the financial plan into a recording schedule, as discussed below. Discussions between recording musicians and music producers centre around what can be achieved musically and artistically within the budget.

5.4 The recording schedule

The recording budget, along with additional information about the musical and technical requirements of music production, allows music producers to develop a financial and creative plan. Whilst there is flexibility within the process to make allowances for any changes in the name of creativity and musicality, there is, regardless, an overall framework of rules and principles that dictate how recordings are made. In addition to the recording budget, the other main structuring device used within music production projects is the recording schedule. This plan is initially informal in nature with music producers commenting that it was primarily a mental map of the production process that they formed in their head that laid out how they saw the technical processes coming together to realise the musical goals of music production:

[...] you'll have all these reference points in your head of what you're trying to achieve, maybe they're references to other records or maybe they're just, I often think about spatialisation. So, it's about front to back, which elements are sitting in the front, what's in the back (MP4).

Alongside financial management, then, music producers are focused on creative and musical elements, with one producer noting that for them it is,

“[...] not just financial. For me it’s important to have a clear plan anyway because otherwise people can get lost, people can start deviating” (MP2).

Music producers recognise the importance of having a firm but flexible structure in place within the production process. They think carefully about the best means for completing projects on time, on budget and with the desired level of musical and technical quality, which can often mean compromising in some areas, as pointed out by this music producer:

Then there’s a kind of a quality thing, like how rushed they’re going to be to do things if they really want to take time and get their art as perfect as possible it’s going to take longer (MP9).

Recording schedules therefore determine what will be recorded and when it will be recorded, and they are based on a variety of factors including how much time is available in the recording studio and how much time is required. Although informal, music producers sketch out a plan, with one producer noting that they will “write a list. You know, a little chart with kit, song name, guitar, so you tick the boxes off as you go through so it’s like a progress chart really” (MP20), thus allowing the process to stay on track, and one music producer speaks of using a “whiteboard and marking out songs down one side and instruments along the top and crossing off things as music production progresses” (MP5). This also helps communicate with recording musicians and represents the translation of the details of the recording budget into a form that is easily understood by musicians operating within creative environments.

At the same time, it is often the case that music producers ‘won’t tell the band the time structure because if we run over on one thing they’ll start panicking and you don’t want them to panic, you want them to be relaxed’ (MP5). It was stated that it is preferable to not share all the details regarding the structure of the overall project with the recording musicians, as too much information would have a negative impact on their musical and creative performance. Instead, music producers take full responsibility for the management of the situation and ‘if something goes wrong, I’ll know how I can fix this, like play to the band’s strengths to get back on track but I wouldn’t tell the band the schedule’ (MP9).

The visibility of budgeting is something that is carefully controlled and managed by music producers. The activities of music production are conducted without explicit reference made to the recording budget. Music producers, however, remain acutely aware of the importance of remaining on schedule and on budget throughout the recording phase with a specific emphasis on the ‘kind of the danger times you’re looking at’ (MP28). At some point during the process of recording music producers recognise that ‘right, okay we need this done by a certain time or tomorrow is going to be more difficult’ (MP28). This reinforces the informal nature of the recording schedule and the flexibility within it as music producers are aware of when they would like certain elements to be completed by, but this is rarely shared with recording musicians in a bid to avoid creating too much tension in the production process.

5.5 How music producers view budgeting

The extent to which the above temporal structuring devices are utilised across music production projects is influenced by the general-dispositional frames of meaning and conjuncturally specific internal structures of agents. How this influences the use of budgeting is evidenced by the source of music producers' knowledge of budgeting. The music producers interviewed for the study shared a similar socialisation process resulting in consistency in budgeting practice across the network of music production (Adhikari and Jayasinghe, 2017), yet the individual application of budgeting in different contexts is an emergent story in the data. Consistent across all the participants in the current study was the notion that they received no formal training or education in financial matters or budgeting. Instead, the use of budgeting was picked up 'on the job' by music producers in the early parts of their music production careers. As one prominent music producer stated:

No, you just pick it up. I mean it's the same as... It's like nobody teaches you how to manage your personal finances, it's exactly the same, you know (MP3).

A certain degree of financial expertise is thus something that originates within and extends across all music production as well as being an important element of the social position of music producers. This expertise is passed on by other, more senior, members of staff via training and experience in the art of music production. The participants in the current study became music producers through two different routes, either through a 'traditional' route of serving as an apprentice within a recording studio or from being musicians who gained experience of recording when making their own music. Thus, music producers learn how to relate to and engage with budgeting alongside learning the technical aspects of music production.

Despite consistency in experiences with, and exposure to, budgeting, the findings of the current study suggest that music producers engage with budgeting in differing ways, driven by their internal structures. Some were open to the presence of budgeting within the music production process, while others found that explicit mention of budgeting was at conflict with the overall creative aims of music production. These individual-level differences in how music producers relate to budgeting as an external structure have important implications for the coordination and management of music production. In particular, the tension between the creative and musical dispositions of music producers and their responsibility for the coordination and management of the music production process influences the role that budgeting plays within music production.

At different stages of the music production process, music producers also engage with budgeting in differing ways. For example, at the beginning of the process, some music producers view budgeting as a tool that can be used to actively create and shape reality (Macintosh and Scapens, 1990; Maier, 2017) and to establish the boundaries of music production. Indeed, in these instances music producers create recording budgets to actively construct the abstract space within which music production can take place. This is subsequently communicated as a discursive framing tool that connects music producers and

recording musicians. At the earliest stages of the music production process discussions about the financial parameters and the recording budget were welcomed:

We discuss how much money they've got and whether I can do it at all. What they're trying to do on that budget, and quite often, in fact I've never had them come and I'll go, "Whoa that's far too much money!" So usually I go, "Okay for what you've got, how about we don't do an album, how about we do an EP?" (MP2)

Budgeting at this stage creates specific ways of seeing which generates mental images in the minds of music producers regarding the boundaries of projects. Indeed, through the process of creating the recording budget music producers actively construct the space within which music production can take place by communicating this to recording musicians with the budget acting as a discursive framing tool that connects music producers and recording musicians to projects.

Beyond this point, as music production moves towards a focus on the musical activities involved in creating the recorded musical product, we witness the differing internal structures of music producers coming to fruition and how these impact upon music producers' relationship with budgeting. Music producers must keep the process on schedule and within budget whilst simultaneously creating an appropriate space within which the creative and musical aspirations of recording musicians can be realised, blending these elements together to create a recorded product of appropriate quality. The recording budget is used to coordinate and provide temporal structuring to music production to achieve these aims. Differences between music producers were found here, however, in relation to how they approached the ongoing process of budgeting. This varied between music producers and resulted in budgeting being enrolled in various manners. Indeed, one participant stated:

There's no place in a creative environment for a guy watching the figures. Just don't bring it here, that would be the worst thing to happen, it really would be, for creativity. A guy just sitting watching a clock with a calculator out - we don't need that (MP12).

Music producers state that, although the recording budget continues to influence and be referred to it is translated into a different language that is aligned to the other structures that are present within production projects. This is demonstrated in the current study by the process in which music producers cognitively take the recording budget and translate this into the recording schedule and use this as the basis of communication with recording musicians. And yet, budgeting continues to influence and sanction the behaviour of agents within music production and, whilst music producers differed in their approach to budgeting, consistent across all participants was the informal nature of the process. One participant noted that the budget was prepared, "not with a piece of paper and adding things up" (MP17) whilst others referred to the use of a simple spread sheet for planning, recording and tracking the cost of production activities:

[...] and you would then lay how much time you you're going to spend in the studio, which studios you were going to use, how much each of those things were going to cost, and it is a very straightforward spreadsheet that you pull up. (MP28)

Whilst this was the view of some music producers, others viewed the challenge of managing the budget within the creative process in more positive terms. Having smaller budget simply means looking for more creative solutions. An example provided by one music producers was that:

So, we can go to a cheaper studio, would be one thing...Then there's a kind of a quality thing, like how rushed they're going to be to do things if they really want to take time and get their art as perfect as possible it's going to take longer. Some production techniques take longer than other production techniques. (MP13)

At this point due to budgetary limits, music producers seek out more creative solutions for producing the same, or as close to the same, outcome as possible. Importantly, for the music producer this is a creative decision that lies in their hands primarily:

There again that's one of the things you have to decide as a producer, what you are going to share with them and what you are not. (MP16)

Despite there being a lack of formal budgeting occurring, the recording budget sets the boundaries of the music production process, allowing for swift organisation and ongoing coordination. Importantly, however, the exact details of the budget are rarely shared with the recording musicians, unless those musicians display an interest in the financial aspects of the process. Rather, music producers translate the budget into a language that recording musicians can readily understanding by communicating the financial plan in terms that align with the steps of the musical production process. It is important to music producers that creativity flourished:

I make all the kind of recording studio things as invisible to the band as possible so they can concentrate on making music and realising their vision of what their song and their music is all about (MP28)

Throughout the music production process music producers are organising and managing with unconscious reference to the norms and sanctions placed on the process by the recording budget. Concerns about completing music production on budget and on time influence the creative, musical and technical dimensions of music production as noted in prior studies (Friis and Hansen, 2015). The combination of the external structures that drive the actions of knowledgeable agents and their internal structures results in a specific means of using budgeting within the environment of music production - to provide coordination and temporal structuring to the ongoing process.

When asked about the recording budget being a device used for sanctioning the actions of artists, music producers stated that they were very wary of using budgeting in this manner, aware of the power and negative impact this could have on the process. However, participants did identify that in certain situations, the limitations of the budget were used as a prop to sanction the behaviour of recording musician as 'sometimes that's a sobering

thought when an artist gets an idea into their head that is patently not going to be viable' (MP28). Further than this, however, is that the music producer threatens the decorum of projects by bringing the calculative frame back into proceedings. In this sense, 'there's a little bit of reality that you need to pose in front of the artist' (MP27). However, it should be noted that music producers view this as a last resort in the creative situation of music production projects.

Budgetary issues can often become a decisive factor in how projects proceed and can even threaten the successful completion of projects. Music producers expressed a desire to achieve outcomes for recording musicians within the available financial parameters but admitted that this is not always possible. Because of financial limits, the creative and musical ideals of recording musicians must sometimes be curtailed or scaled back in scope. Music producers view themselves as having a responsibility to suggest alternatives to the original plan or, as has been highlighted above, to stretch their own time beyond that which was originally budgeted for to successfully deliver the recorded product that the recording musicians want.

6. Discussion

6.1 On tensions between accounting and creativity

The above analysis shows that, in the first instance, budgeting is used in a routine manner by music producers to create the arenas within which music production activities take place, with budgeting acting as a framing device that sets the boundary of projects (Friis and Hansen, 2015; Maier, 2017). Yet despite this routine adoption, the evidence suggests that music producers struggle with the tensions that arise during projects due to producers' perception of budgeting's incompatibility with the creative practices of music production (Jacobs and Evans, 2012; Smith and Jacobs, 2011). The extent to which these tensions result in differing uses of budgeting varies across both agents and projects, with the expertise of music producers being key to assessing how and when to effectively use budgeting to support the production of music. In practice, this means balancing the creative and musical desires of the recording musicians within the restrictions placed upon the process by financial resources and involves managing the tensions that arise in music production, a skill that has become firmly embedded within the social position of music producers.

In addition to constructing a specific reality within music production projects, there is evidence that budgeting is sometimes viewed by music producers as useful for sanctioning behaviour. At the beginning of music production projects, prior to entering the recording phase, discussions about the recording budget are used by music producers to communicate to recording musicians that there are limitations placed upon projects because of the total amount of money available. Yet, as noted previously (Friis and Hansen, 2015), it is often when faced with such restraints that creativity flourishes and thus music producers must strike a balance between creative ideals and economic necessity. Despite being important to the music production process, during the recording phase of the production process it is most often not considered appropriate or acceptable to discuss the budget. And yet, budgeting continues to influence and sanction the behaviour of actors within music production

projects. Having established the boundaries of music production projects and driven the activities that can take place within those boundaries, music producers must then manage production in such a way as to operate within those boundaries. Projects must be kept on schedule and within budget whilst simultaneously there needs to be an appropriate space within which the creative and musical aspirations of recording musicians can be realised, blending these elements together to create a recorded product of appropriate quality. Concerns about completing projects on budget and on time influence the creative, musical and technical dimensions of music production projects.

In sum, with every short-term production project that music producers work on, budgeting forms an intrinsic part of the structure of the project that is created. Thus, budgeting is used as a means of creating a temporary bounded system with specific structures and goals (Maier, 2017). The system is continually (re)produced through the regularised practices of agents-in-focus as music producers are constantly gathering and using information, including budgeting, to actively organise and manage music production projects.

6.2 On studying accounting and creativity at the meso-level

Rather than provide an analysis of the internal structure of each music producer, the current study has addressed the commonalities between the internal structures of music producers by focusing on the interaction between internal structures and the relevant, shared external terrain. The internal structures of music producers are shaped by an awareness of their contextual landscape and the expectations of agents-in-context: recording musicians. Being a music producer means balancing a range of factors and music producers make use of their social position within projects to apply the most appropriate code of interaction and manipulate the presence of accounting according to the social situation at hand.

An important part of the institutional structure of music production projects is the network of position-practice expectations that come with the music producer-recording musician relationship, and that this is embedded within the social identity of music producers. External structures provide knowledgeable agents with a social identity that contains a range of prerogatives, capabilities, norms, resources, and obligations that influences the practices of agents (Giddens, 1984; Stones, 2005). In doing so, the practices of agents are 'positioned' within a network of social relations. The social position of music producers is found here to be central to the organisation and management of music production projects. Through their experience in the industry, music producers have inherited the necessary skills required to successfully organise and manage music production projects, including how to use budgeting via the recording budget and the accountability that comes alongside this use. Further, through socialisation and prior experience in managing music production projects, music producers are aware of what agents-in-context expect from them (Stones, 2005). In line with previous studies (e.g. Adhikari and Jayasinghe, 2017), the findings of this thesis highlight a similar and consistent socialisation process across agents-in-focus with respect to the source of their knowledge in relation to budgeting. However, the current study advances this idea further by highlighting that there is an expectation of the use of budgeting embedded within the role and social identity of music producers alongside the creative, technical and organisational prerogatives which motivates the organising of music

production projects. Thus, evidence is provided regarding the social functioning of accounting as an external structure that is embedded within the role and social identity of social actors.

7. Conclusion

This paper represents a meso-level analysis of the use of budgeting by creative individuals involved in the production of popular music, an area where there is tension between creativity and control. The findings of the study highlight how the techniques of budgeting are consistently reproduced across music production projects as they provide simple and informal external structures that can be enrolled in a swift and flexible manner, which is important in the changeable environment of the creation of recorded music. The findings provide evidence of how accounting, in the form of budgeting, is an independent external structure that provides its own systems, patterns and behaviours for agents (Feeney and Pierce, 2016; Harris et al., 2016). Expanding on this, budgeting is used by music producers as an external structure that provides coordination and temporal structuring to the activities involved in the creation of recorded music (Miller and O'Leary, 1987; Orlikowski and Yates, 2002; Quattrone, 2005).

Further, the use of budgeting techniques by creative individuals throughout the wider organisational field of music production has resulted in the reproduction of institutionalised practices across the music production industry (Coad et al., 2015). To this end, budgeting is found to be embedded within the social position of music producers. It is something that is embedded within what it means to be a music producer and is a technique that is internalised by these non-accounting individuals. In this regard, the use of budgeting is found to rely on the active agency of music producers who skilfully reflect upon the different social rules that are governing music production and adjust budgeting practices appropriately as the social situation develops. In practice, this means balancing the creative and musical desires of the recording musicians within the restrictions placed upon the process by financial resources and involves managing the tensions that arise in music production. This is driven by the internal structures of the music producers, which is where the tensions between accounting and creativity play out. Rather than exist as only an external structure, the techniques of budgeting make up a significant proportion of the internal structures and social position of music producers, allowing budgeting to be successfully used in creative environments.

The paper makes three main contributions. First, the study offers complementary evidence to prior studies which have shown the unproblematic and positive use of accounting techniques in creative environments (Friis and Hansen, 2015; Jeacle and Carter, 2012; Maier, 2017; Mikes and Morhart, 2017; Tucker et al., 2021). As noted, accounting's presence is an ongoing challenge for music producers and its usage is continually evaluated by music producers who must blend economic necessity with creativity at each stage of the process. In many industries, and the music industries are a good example of this, organisational activities are conducted by personnel with no connection to business or accounting. Studying the use of accounting by such individuals has already increased our understanding

of the extent to which accounting is embedded within the everyday lives of individuals across society (Hopwood, 1994; Jeacle, 2009).

Second, the current study's findings demonstrate how this plays out in the understudied realm of music production. In line with the tensions that have been posited to exist between accounting and music (Jacobs and Evans, 2012; Jubb, 2023; Miley and Read, 2017; Smith and Jacobs, 2011), the current study finds evidence of an internalised tension within music producers that results in budgeting's use being difficult within music production. Building on prior studies that have considered the role of accounting in music production arenas (Jubb, 2023), the present study highlights that the key to understanding the relationship between creativity and accounting lies in considering the internal structures of creative agents, an element which has often been overlooked in prior studies.

Third, the study contributes to the application of strong structuration theory for understanding the way in which accounting is used by creative individuals. The study demonstrates how the analytical separation of external structures and internal structures brings into sharp relief the agency of creative individuals with respect to accounting. Operating in situations that are dominated by creative and musical structures, creative agents assess both the qualities of accounting and the requirements of the situated context to find creative solutions to the use of accounting. Further, the present study adds further evidence to the value in applying strong structuration theory to study accounting at the meso-level of analysis (Coad et al., 2016; Jack, 2017; Kholeif and Jack, 2019). Prior studies have demonstrated that the meso-level of ontological abstraction helps to draw out common themes of accounting practice within single case studies (Moore et al., 2016; Mutiganda and Jarvinen, 2021) or across multi-case comparisons (Harris et al., 2016). This demonstrates the importance of the meso-level of analysis to accounting research but, to date, there has been less focus on understanding the operation of accounting by dispersed individuals who nonetheless operating across a network of connected and comparable social situations. The present study addresses this by considering how music producers operate across a network of comparable production settings to understand accounting's ability as an external structure to extend across a greater distance of space and time than that which has previously been studied, as well as demonstrating that how this interacts with the internal structures of creative individuals.

Finally, in studying the use of accounting within music production, this paper contributes additional evidence to the growing body of accounting literature that recognises the music industries as a fruitful area of future research. The music industries make a significant economic contribution to the economy of the UK, with £6.7 billion contributed in 2023 (UK Music, 2023) so it is surprising that such large enterprises have been overlooked by the accounting academic. Music is a fundamental aspect of the cultural landscape many countries within Western society, making it an important avenue for furthering our understanding of accounting as a social practice (Hopwood and Miller, 1994; Jeacle, 2009, 2012, 2017). The music industries thus represent the ideal site for furthering our understanding of the operation, and implications, of accounting within modern society and

there are strong opportunities here to build on the important work that has already commenced in this arena.

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