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## Article

### Note from the editor

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# Note from the editor

Dear reader,

I am very pleased to offer you this November issue of the *Newsletter* under the new editorship. I would like to thank Patrik Aspers and his team for their excellent work on the last three issues. I would also like to thank Patrik for all the advice and support that he has given me, and I thank the Editorial Board for their confidence in me. I have taken up my new role with great enthusiasm. I hope that I will be as able as my predecessors in furthering debates, and in providing a vibrant forum for exchange of new insights and ideas among economic sociologists.

In line with the interdisciplinary spirit of the *Newsletter*, this issue explores intersections between economic sociology, economic calculation and studies of accounting, a theme which lies at the heart of my own research interests, having moved from a Sociology Department to an Accounting Department some years ago. An increasing number of researchers, particularly within the social studies of finance, have begun to draw attention to practices of calculation and the roles of calculative models and technologies in the framing of economic practice and market settings. This is timely, given the current desolate state of the world's financial affairs. Accordingly, this issue draws attention to the specificity of accounting as a mode of calculation, and explores the relevance of accounting research for economic sociology.

Andrea Mennicken, Peter Miller and Rita Samiolo start off by investigating the interrelations between accounting studies and economic sociology, focussing on the roles that accounting plays in changing modes of power and governing styles, and the creation of new accountability regimes. Uwe Vormbusch investigates the dynamics of socio-calculation, drawing our attention to the "post-objective", communicative and reflexive, character of cal-

culative technologies, particularly of those used in performance evaluations and human resource management. Eve Chiapello places accounting at the heart of the performativity of economics, and explains why accounting constitutes an important vehicle in the spreading and translation of economic theories and models. Albrecht Becker analyzes the global travelling of management accounting ideas, and looks at the dis-embedding and local re-embedding of calculative models and practices.

The interview was conducted with Anthony Hopwood, one of the world's foremost accounting scholars, and founder and Editor-in-Chief of *Accounting, Organizations and Society*, a journal which for more than three decades has been devoted to the fostering of the social and organizational study of calculation and accounting practice.

In the book review section, Matthew Gill, inter alia, reviews Brooke Harrington's book on *Pop Finance*. Further, Barbara Grimpe and Simon Tan provide summaries of their doctoral research projects on transnational debt management and financial analysts' involvement in corporate governance, respectively.

The next two issues of the *Newsletter* will focus on intersections between economic sociology and the study of risk, regulation and law. Please continue to submit material that you think should be published in the *Newsletter*.

Finally, I would like to thank Christina Glasmacher, Peter Miller and Rita Samiolo for helping me to put this issue together.

With best wishes, until Spring,

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