

# **ACCOUNTING AS A SOCIAL AND DISCURSIVE PRACTICE OF POWER: THE USE OF THE MANAGEMENT CONTROL SYSTEM IN THE PUBLIC SPHERE FROM LATOUR'S PERSPECTIVE**

## **Abstract**

The main objective of this study is to unveil how the use of the Management Control System (MCS), as a social practice, mobilizes managerial discourse and shapes the relationships between human and non-human actors within the context of municipal public management. Specifically, the study aims to analyze the interconnections between accounting discourse and political discourse within a network logic in the investigated context. Additionally, it seeks to describe how agents perceive control and power arising from the MCS, as well as to identify the relationships and interactions between agents, collectivity, and the constitutive elements of the network throughout the MCS diffusion process. Using Actor-Network Theory (ANT), this study explores the dynamics of translation and performativity associated with the MCS, understanding it as a central element in the creation of legitimizing discourses and structural changes in the public sector. Considering these points, we define the guiding research question of this thesis as follows: **How does the use of the Management Control System (MCS) (a non-human actor), as a social practice in the public sphere, mobilize managerial discourse and shape the relationships of actors within the network?** The methodology is qualitative, based on a single case study in the municipality of Jaraguá do Sul, Santa Catarina, Brazil, selected due to its economic relevance and recognized public management practices. Data collection will be conducted through participant observation, document analysis, and semi-structured interviews, using triangulation techniques to ensure robustness and analytical precision. Data analysis will employ content and discourse analysis principles, aligned with the methodological framework proposed by ANT. The study offers theoretical, practical, and social contributions. Theoretically, it deepens the understanding of the non-neutral role of accounting discourse, highlighting its ability to shape social practices and power relations. From a practical perspective, it provides insights for managers on how to integrate management control tools into complex organizational networks, particularly within the framework of New Public Management (NPM). Socially, the study contributes to the analysis of managerial reforms in the public sector, unveiling how the MCS can influence political and cultural decisions, as well as support organizational changes more aligned with contemporary demands. The expected results

of this study include identifying the Management Control System (MCS) as a non-human actor with agency, capable of shaping the organizational field of municipal public management. The study aims to reveal how the MCS influences power relations and managerial discourses, articulating with Actor-Network Theory (ANT) to explain its mobilization in the accounting and political context. Additionally, it seeks to highlight the role of the MCS in the creation of legitimacy and the social, cultural, and economic transformation of public organizations, unveiling its performativity and impact on decision-making processes. Finally, the research aims to contribute to a deeper understanding of how managerial practices are constructed and disseminated, emphasizing the MCS as a central element in the (re)configuration of institutional dynamics within the public sphere.

**Keywords:** Management Control Systems (MCS); Actor-Network Theory (ANT);