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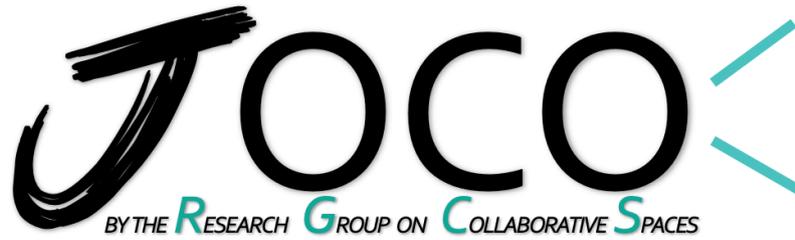Paula Ungureanu, Stefan Haefliger & François-Xavier de Vaujany

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Prompted Management: When Living Intelligence Disappears

François-Xavier de Vaujany[1]

Another perfectly polished email from that student… this smells like ChatGPT! And that flawless cover letter, impeccably argued yet somehow uninhabited. I have my doubts. Each week, I read reports, theses, and articles in which the ghostly presence of AI seems obvious. I no longer know to whom—or to what—I am speaking. It is all becoming circular. Annoyed, I sometimes respond to the ventriloquist with another ventriloquist. ChatGPT ends up talking to itself.

Many of us are observing this today, especially managers. The mass of texts, narratives, images, and videos exchanged within organizations is increasingly giving in to the same temptation: to go faster, to appear professional, to impress with the "clean," structured, documented, and carefully argued output of generative AI. We are all the more convinced of the necessity of this shift because we are in the front row, watching our own excesses unfold. Life is too short not to accept saving a few minutes here and there.

Thus, most organizational gestures are swiftly surrendered to the whims of AI. Our expression now passes through the mouth of this intelligence—so warm, so alive and natural during our "conversations" with it.

One may legitimately wonder what remains of "management" or "administration" in everyone's daily practices. Programming, organizing, commanding, controlling, coordinating—Henri Fayol's classic functions —are now entirely handed over to this small, faceless being. In an age where everything is digital, managerial activities can be prepared, supported, and ultimately executed through generative AI. And more than ever, these systems are generative of "management." Managerial activities, as well as the data, learning processes, and analytical treatments associated with management, are intelligently designed by digital systems.

Are we not witnessing a great inversion? AI is no longer merely a tool or a space to which we delegate our intelligence. It is not simply a means of "cognitive outsourcing," to use Michel Serres' term, or "exosomatization," to revisit Bernard Stiegler's concept. This appealing AI ultimately outsources to us its capacity to act upon the world. It externalizes its action through our fingers, our moving bodies, and our habits. It is already agentic by proxy.

We are no longer outsourcing our "lower" forms of intelligence in order to focus on "real" management. That was always an illusion: one cannot outsource something one no longer even feels one possesses. The intelligence required for this increasingly complex, decentered, narrative, and visual world now resides entirely in the nebulous realm of OpenAI, Google, Meta, or TikTok.

Should we be concerned about this surrender? Certainly. Management without a measure of sensitivity, resonance, and empathy is very dangerous. The ability to sense when something is going wrong goes beyond words, because it often expresses itself outside of them. It lies in what happens—but also in what does not happen: the shocked reactions everyone should have had when that employee humiliated a colleague; the questions project team members should have asked from the outset. Are we sure that a subcontractor hired by an official subcontractor is not employing children? How does that ever-smiling employee really feel? Something is not right—in the silences, in that unusual movement of the hands, in a way of walking that is no longer quite the same. To perceive such things, one must have an immediate experience of others. One must also have a personal style and voice. Conversation can then be spontaneous and ordinary, whatever its formal imperfections.

So how do we avoid becoming the site where AI's actions are externalized—its puppet? How do we avoid becoming its arms, legs, and eyes? Perhaps we must let managerial will itself fade. Perhaps we need to allow ourselves pauses at work. Perhaps we should think of ourselves more as organizers than as managers. Perhaps we need to step away from targets, projects, KPIs, and managerial jargon, and simply experiment together—playfully, openly, and democratically. In this respect, John Dewey's pragmatist philosophy reminds us how futile it is to seek techniques that claim to represent the world or align it with a pre-established norm. Each person's experience must remain a joyful adventure that no one should live passively, like a mere button-pusher.

At work as elsewhere—within management and far beyond it—the prompt is the opposite of a living intelligence. It is an empty space of learning, a missed opportunity to fail, to grope, to wander, and to try. It becomes the partner in an exchange that will never be a dialogue. It uses us more than we use it. It shapes capricious, impatient moods, preoccupied with questions and problems to solve rather than mysteries to experience. And no one—truly no one—wants to have as a manager someone whose mode of relating to others ultimately becomes a permanent prompt.

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Being bound to nothing: Boredom in organizational settings

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1. Introduction

In general, research on time and temporality in organizations is gaining popularity (e.g., Blagoev, Hernes, Kunisch & Schultz, 2023; de Vaujany, Holt & Grandazzi, 2023). Traditionally, time-related concerns from the organizational perspective have focused on the (in)efficient use of time, control over time and schedules, speed, and synchronization of various cycles (Pulk, 2022). From the employees' perspective, studies have focused on topics such as temporal autonomy and flexibility (Briscoe, 2007; Evans et al., 2004; Feldman et al., 2020; Ganault, 2022) and time pressure and work-life balance (Kelly, Moen, and Tranby, 2011). More recently, the acceleration of processes in organizations and societies alike, fuelled by digitalization (Wajcman, 2015), temporal (dis)continuity (Pulk, 2023), and the broader implications of these dynamics, has caught researchers' attention. In addition to these topics, another phenomenon in organizations that is directly related to time and temporality has attracted the attention of scholars in the social sciences, including work and organizational studies. This phenomenon is boredom.

Bigelow (1983: 252) declares that boredom is an "infinitely interesting" topic. Indeed, the diverse aspects of boredom are reflected in research across various fields, such as psychology, behavioural and organizational studies, work design, etc., and the multifaceted nature of boredom likely accounts for the lack of consensus on its definition in the social sciences (Finkielsztein, 2024). Elpidorou and Freeman (2019: 3) point out that "the term 'boredom' is polysemic": depending on the context, the term both denotes and connotes different things." However, despite differences in the definition of the term, its possible causes and consequences, it is generally agreed that, in one way or another, boredom is related to time.

In what follows, I will briefly introduce Heidegger's view on being boring and being bored, followed by the description of the first, the most familiar but also the most trivial and superficial, form of boredom, being bored by, and its relation to time. I will conclude with the implications of Heidegger's theorization of being bored for organizational settings and how his perspective explains contradictory findings in research on boredom.

2. Boredom - to be or not to be bored

A French author, Georges Bernanos, provides a vivid description of boredom in his novel *The Diary of a Country Priest* through the words of a parish priest:

"My parish is bored stiff. No other word for it. Like so many others. We can see them being eaten up by boredom, and we can't do anything about it. Someday perhaps we shall catch it ourselves – become aware of the cancerous growth within us. You can keep going a long time with that in you….Well, as I was saying, the world is eaten up by boredom. To perceive this needs a little preliminary thought: you can't see it all at once. It is like dust. You go about and never notice, you breathe it in, you eat and drink it. It is sifted so fine, it doesn't even grit on your teeth. But stand still for an instant and there it is, coating your face and hands. To shake off this drizzle of ashes you must be for ever on the go. And so people are always 'on the go'." (1937: 9, 10-11)

This description reveals the multifaceted nature of boredom, which is also reflected in the literature. It describes boredom as a commonplace feature of societies; it is neither unusual nor unique (e.g., Svendsen, 2005). On the one hand, boredom is not limited to individual traits (e.g., Boden, 2009; Elpidorou & Freeman, 2019) or subjective human experiences (e.g., Eastwood et al., 2012; Müller-Boysen et al., 2025; Westgate & Wilson, 2018) but also characterizes societies (e.g., Gardiner, 2014; Gibbs, 2011; Kustermans, 2017; Ringmar, 2017). On the other hand, it is internal to humans and develops within individuals (e.g., Roy, 1959). People cannot avoid it, and it can be overwhelming and oppressive, gradually destroying life like a cancer. People may feel stuck in time or by time (Kustermans, 2017). That is, boredom can be harmful and lead even to fatal consequences (e.g., Elpidorou, 2018; Loukidou et al., 2009). At the same time, we may not even recognize it; although it is everywhere, it may remain imperceptible (Greene, 2014; Svendsen, 2005). Realizing boredom may require conscious reflection and analysis of the situation. Despite its imperceptibility, it is always lurking around, ready to attack as soon as one decides to stand still. Therefore, to escape its grasp, there is a tendency to immerse oneself in various activities to stay busy (Svendsen, 2005). However, the question is, should we always be forever 'on the go' and try our best to escape the boredom and its 'drizzle of ashes', or can we face it and even benefit from it?

Views differ about that. While, in general, boredom is viewed as associated with several negative consequences, such as stealing, acting violently, hurting others, and destroying property (Boden, 2009; Elpidorou, 2018; Pfattheicher et al., 2022), some scholars hold different views. For example, there are claims that boredom can lead to improved well-being, new ideas, creativity (Elpidorou, 2018; Gibbs, 2011; Johnsen, 2016; Svendsen,

2005) or philosophizing (Heidegger, 1995; Ringmar, 2019). Following these studies, it can be concluded that trying to keep oneself continuously busy and avoid boredom at any cost is not the most beneficial. Heidegger, hinting at possible positive aspects of boredom and highlighting the human tendency to escape from boredom, sighs, "...if only we are not opposed to it, if we do not always immediately react to protect ourselves, if instead we make room for it. This is what we must first learn: *not to resist straightaway* but *to let resonate*" (1995: 82, *Italics in original*).

Heidegger (1995), in his metaphysical analysis published in *The Fundamental Concepts of Metaphysics*, provides an extensive account of boredom. He views boredom as one of the fundamental moods through which humans relate to the world (1995). According to Heidegger, boredom (in German, *Langeweile – long while*) is directly linked to our experience of time.

"Boredom, *Langeweile* – whatever its ultimate essence may be – shows, particularly in our German word, an almost obvious *relation to time*, a way in which we stand with respect to time, a feeling of time. Boredom and the question of boredom thus lead us to the problem of time. We must first let ourselves enter the problems of time, in order to determine boredom as a particular relation to it. Or is it the other way around, does boredom first lead us to time, to an understanding of *how time resonates in the ground of Da-sein* and how it is only because of this that we can 'act' and 'manoeuvre' in our customary superficial way? Or are we failing to ask correctly concerning either the first relation – that of boredom to time – or the second – that of time to boredom." (Heidegger 1995: 80, *Italics in original*)

Heidegger (1995) distinguishes three forms of boredom that encompass those revealed in Bernanos' (1937) quotation presented above. Two of them, being bored by and being bored with, are referred to as more superficial forms of boredom. The third form of boredom is existential or profound boredom, which denotes "a state of being in the world, not as self but as 'one': 'it is boring for one'" (Haladyn & Gardiner, 2017: 9). Thus, according to Heidegger (1995), we can be bored in different ways and the profoundness of the boredom may vary.

In his attempt to reveal the essence of boredom, Heidegger (1995) highlights its two structural elements – leaving empty and putting in limbo. These two structural elements are interconnected; however, their nature transforms from one form of boredom to another. Additionally, each of the three forms of boredom relates to time differently, creates a distinct experience of being left empty and held in limbo, and accordingly has a different nature and set of implications.

2.1. Being boring and being bored

Heidegger explains boring as something that "does not stimulate and excite," that "does not give anything, has nothing to say to us, does not concern us in any way" (1995: 84). On the one hand, boring is a characteristic that belongs to this or that something. Boring belongs to things, people, situations, books, etc.; therefore, it is external to us. On the other hand, as something is boring for somebody, it is relational by its nature: "The characteristic of 'boring' thus *belongs to the object* and is at the same time *related to the subject*" (Heidegger, 1995: 84, *Italics in original*). It follows that *things* are not necessarily objectively boring, but what is boring and how is boring depend on the subject in question as much as on object in question.

According to Heidegger (1995), when we say that something is boring, "we mean wearisome, tedious" (p. 84). Something is wearisome if "it does not rivet us; we are given over to it, yet not taken by it, but merely held in limbo [hingehalten] by it" (pp. 86-87), while "tedious means: it does not engross us, we are left empty" (p. 87). Based on that, Heidegger concludes that "That which bores, which is boring, is that which holds us in limbo and yet leaves us empty" (p. 87). We are *held in limbo* insofar as our interim situation prevents us from doing what we intend to do. Also, during the interim period when we are prevented from doing what we intend, we feel empty because the situation does not allow us to do what we want to be doing and therefore, does not fulfil us. Therefore, we are bored when left empty and held in limbo; that is, when our engagement with activities that are interesting and satisfying to us is, for some reason, on hold, and we need to do something else instead. This *something else* could be a required or demanded activity, or a substitute to distract our attention. It follows that something is boring to us when it leaves us empty, that is, does not satisfy us, and holds us in limbo, that is, prevents us from engaging with activities that are interesting and satisfying to us. However, if boredom is linked to time, then the question is: how does being left empty and held in limbo relate to time? In my attempt to answer this question, I will focus on Heidegger's first form of boredom, being bored by. Therefore, the analysis is far from being exhaustive. Being bored by is the most superficial and the easiest to overcome form of boredom. However, boredom is the form of boredom that is probably the most often observed and inquired about in organization studies.

2.2. Being bored by

In Heidegger's (1995) metaphysical analysis, the first form of boredom is *being bored by*. To explain this first form of boredom, Heidegger uses the example of a railway station. He describes the situation where he is forced to spend

four hours "in the tasteless station of some lonely minor railway" (Heidegger, 1995: 93) while waiting for his departure. He describes his inability to pay proper attention to anything because nothing in the situation really interests him. All he wants is to get away from this station and continue his journey. In other words, he wants to restore continuity to his intentional activities, which have been forcibly suspended. He wants to restore his meaningful temporality; the meaningful connection between the past and future, between what has been and what will be.

However, we can be bored by anything, by a book, an event, a person, a situation, an activity, a task, etc. Notably, in becoming bored by something, "we are still concentrating on the thing at issue, indeed precisely on this" (Heidegger, 1995: 92) - this book, this event, this person, this situation, etc. "We are precisely still held fast by that which is boring, we do not yet let it go, or we are compelled by it, bound to it for whatever reason" (Heidegger, 1995: 92). The compelling nature of being bored by something explains why this form of boredom is usual in research on work and organizations. We want to be somewhere else and do something else, but we cannot. Therefore, boredom arising from these specific situations is usually "marked by a strong desire to engage in a task other than the one with which one is currently engaged" (Elpidorou, 2018: 8), and defined as an "aversive experience of wanting, yet being unable, to engage in a satisfying activity" (Eastwood et al., 2012: 482). Therefore, boredom often arises from the desire to do something else. As Heidegger explains, "we are forced, coerced into a particular situation" (1995: 94). Being forced into a particular situation where we experience suspension of our temporality, we are forced to endure it; to get out of this situation, we need to wait for it to end. If we are forced to wait, getting fed up and wanting desperately to be done with it so we can continue with what is important to us, time starts to drag.

Time drags when it is slowing down so much that its progress is "*too* slow for us" (p. 97, *Italics in origina*l). The expression "*too* slow for us" indicates the subjective experience and therefore, the subjective nature of experiencing boredom, which may explain contradictory findings of boredom studies. Additionally, it underscores the idea that "the length of time plays no role ...the duration of boredom decides nothing about its extent; that we can indeed be more bored in someone's company for five minutes than during the whole four hours we are waiting at the station. The objective span of time is not decisive for the extent and degree or, ..., for the *depth* of boredom." (p. 97, 107, *Italics in origina*l). Time drags, not because the objectively measurable stretch of time too long, but we experience it as too slow. In too slow time

boredom gets hold of us; it holds *us in limbo*. "The dragging of time proved to be that which holds us in limbo. Accordingly, becoming bored is a *being held in limbo by time as it drags over an interval of time*" (Heidegger, 1995: 100, *Italics in origina*l). The dragging of time oppresses us and enables boredom to arise.

"The time that drags must be coerced into passing more quickly, so that its being paralysed does not paralyse us, so that the boredom disappears. ...Becoming bored is a peculiar *being affected in a paralysing way by time as it drags and by time in general,* a being affected which oppresses us in its own way." (Heidegger, 1995: 98, *Italics in origina*l)

Oppressive time is an enemy to fight; it is time one would like to kill. Fighting against the oppression of dragging time, we are seeking activities to pass the time. *Fighting* indicates that passing the time is an active, decisive act to eliminate or kill time. Passing the time as killing is "an intervention into time as a *confrontation with time*" (p. 96, *Italics in origina*l). When confronted with time, we intervene in time by "shortening of time that drives time on, namely the time that seeks to become long [*lang*]" (p. 96). Therefore, we oppose boredom with passing the time. As time passes, we try to "make it pass by, to propel it, drive it on so" (p. 93). To pass the time, we look for ways to occupy ourselves with something. However, this something is just a filler, a substitute for a real engagement. Because:

"In boredom, we are *bound* precisely by nothing. ... We are interested neither in the object nor in the result of the activity, but in *being occupied as such* and in this alone. We are seeking to be occupied in any way. ...We seek to eliminate being left empty by being occupied with something...from the perspective of passing the time and according to its ownmost intention we can say that what is at issue in passing the time is *wanting to overcome the vacillation of time*." (p.97, 101, 98, *Italics in origina*l)

Heidegger reveals the double nature of the dynamics of time by concluding that, "When we say that *passing the time is a driving away of boredom that drives time on,* this seems to be a very precise definition of *passing the time*" (1995: 95, *Italics in origina*l). Notably, Heidegger (1995) underscores that "Being bored is neither a waiting nor a being impatient. This having to wait and our impatience may be present and surround boredom, but they never constitute boredom itself" (1995: 94). In other words, waiting and impatience while can be present are never decisive for boredom. Instead, being unbound to anything due to suspended temporality feeds our impatience, makes time feel *too* slow, and waiting heavy, which together contribute to the emergence of boredom.

3. One size does not fit all - no point in killing time to avoid boredom

Although Heidegger's being bored by (something or somebody) is considered the most trivial form of boredom, his analysis helps explain some of the contradictions in the findings on the topic in organizational studies. Research on boredom in organizational studies has provided conflicting findings. On the one hand, boredom is viewed as resulting from too little arousal, the monotony of the task, and too long working days (Jonsen, 2016; Roy, 1959). On the other hand, research also shows that employees may appreciate and even prefer steady work routines with low arousal and monotonous rhythms (Finkielsztein, 2024).

Notably, being boring is not an objective characteristic of some object, subject, or situation. Instead, being boring always emerges in relation to being bored. Therefore, boredom is a relational phenomenon. It depends both on the something being boring and somebody being bored. However, what is boring for one is not boring for another. That is to say, we cannot objectively evaluate the boringness of something and manipulate it based on our understanding of preferred circumstances. Put differently, in organizational settings, we cannot eliminate boredom as being bored by something by shortening or lengthening waiting or working time, by increasing or decreasing arousal, or by adding or reducing working assignments. Rather, whether something is boring to somebody depends on the temporalities of a particular something and a particular somebody, and the possible conflict between these temporalities. This implies that waiting and boredom proneness (as a personal trait) do not constitute boredom, although they may accompany it. Instead, boredom tends to arise from the feeling that we are bound to nothing; that the situation we are in has no meaningful connection to our past or future, and we need to kill time to pass it. Or do we?

Considering that passing the time by killing it is a general human tendency when faced with boredom, we can expect to see this same tendency in employees' behavior, including those in the upper echelons, within organizations. When thinking about lower-level employees, Heidegger's analysis suggests that, to have genuinely motivated employees, it is crucial to maintain their attention. To accomplish that, a match of competencies could be less crucial than aligned temporalities. If we think about managers, trying to always be on the go is probably just a cover-up for the underlying boredom, the felt emptiness, and the lack of meaning. By supporting and even rewarding continuous busyness, multitasking, and a sense of self-importance as substitutes for genuine interest and associated motivation, organizations can hardly reach their full potential. To reach their full potential, they need creativity, which requires opportunity to emerge, some empty time, and a place. Creativity often requires a certain amount of boredom.

In conclusion, organizations should not be afraid of some idle time, nor should they fight against boredom with artificial busyness. Instead, if there are signs of boredom, organizations can reflect on their setup and ask where they have lost their employees' genuine interest, motivation, and maybe even devotion.

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Co-presence and the 'Subject as Time': A Phenomenological Path Toward Organizational Becoming

Leo Bancou[3]

An increasing number of persons have experienced long-distance relationships and what it means to feel present with a geographically remote other. This sensation of *being with* a distant partner can be both constant and ephemeral. At times, you feel the other is right near you, either because you think of them or when their name appears on your phone screen. At other moments, the distance seems to widen, as if the space between me and the other had grown suddenly. This common experience reveals that *co-presence* (i.e., the state or feeling of being with another) cannot be reduced to geographic proximity (Grabher, Melchior, Schiemer, & Schüßler, 2018; Thulin & Vilhemson, 2017; Zhao, 2003; Zhao & Elesh, 2008). We can feel profoundly alone in a crowded room, yet intimately connected to someone thousands of kilometers away. The question of what constitutes this sense of togetherness, and what conditions make it possible, has long occupied philosophers concerned with the nature of human existence and sociality. It touches upon the very fabric of our relational lives, upon what binds us to others and what, at times, leaves us feeling irremediably distant from them despite their apparent nearness.

In our organizational life-world increasingly permeated by digital mediations, where remote work, video calls, instant messaging, and now regular interactions with autonomous agents have become ordinary features, it has become more urgent to investigate what it means to be with another. How, then, could we decrypt, describe and organize co-presence when bodies no longer share the same physical space? When our colleagues appear in our daily experiences as faces on screens, voices through speakers, or names on chat platforms? The digitalization of everyday social interactions is accompagnied by both continuities and discontinuities with earlier forms of (mediated) presence[4]. And what about sophisticated bots and LLM-based assistants, how are these presences felt and managed within organizations? These emerging conditions invite us to revisit the nature and ontology of co-presence itself and its role in contemporary organizing. For if our capacity to collaborate, to learn collectively, and to build shared meaning has long depended on people gathering in shared spaces, with relatively fixed hours and few questions regarding the humanness of the collaborator we are talking to, things have now evolved. Co-presence in organizational life does not entail only those who work side by side, but, more profoundly, it is the possibility of being affectively present to one another.

In *affective ethnography*, for instance, the researcher's co-presence in the field and their *"capacity to affect and be affected"* (Gherardi, 2019: 754; see also Bancou, 2024a; Estagnasié, 2025) are central to studying workers' lives, feelings and collective practices. This suggests that co-presence involves a mutual openness and exposure through one becomes attuned to others and available to be *touched* by their presence, whether it is mediated or not.

This article turns to the phenomenology of Maurice Merleau-Ponty (1964 [1960]; 2012 [1945]; 2013 [1968]) to explore what it means to be co-present. Although his work predates our digital age, Merleau-Ponty's writings on embodiment, perception, and temporality furnish conceptual resources that prove pertinent for grasping everyday experiences of togetherness, whether in physically proximate settings or in technology-enabled or hybrid contexts. His treatment of the subject's relation to temporality, in particular, and the philosophical dilemma it raises, opens a path toward understanding co-presence not as a static state, but as an ongoing process of becoming together, a living organizational becoming. Tracing the development of his conception of time, space, and subjectivity brings into view what is at stake in experiencing and organizing co-presence. This directly echoes contemporary challenges of communalizing, managing, and learning in organizational contexts where the traditional boundaries between *here* and *there*, *alone* and *together* have become fluid and contested.

1. Understanding co-presence through Merleau-Ponty's ontology

At the heart of Merleau-Ponty's phenomenology is a critique of Cartesian mind-body dualism, which tends to objectify the body (human or animal) and separate it from consciousness. Instead, Merleau-Ponty advances that *"our perception is always rooted in our bodily existence"* (2012: 239). In particular, his later 'indirect' ontology conceives relationships as always embedded within the same 'flesh-of-the-world' or 'intercorporeality' (2012; 2013), emphasizing the constitutive interrelatedness between embodied subjects. A key insight from Merleau-Ponty is that there is no presence without co-presence. For him, our existence is fundamentally intersubjective, implying that our own presence is already intertwined with the presence of others: *"I experience the presence of others in*

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[4] We acknowledge that mediated presence is not entirely novel. The telephone, for instance, has long enabled a form of co-presence characterized by a voice without a face, a temporal synchronicity without spatial proximity. Similarly, coordinated remote work predates digitalization: teams have collaborated across distances through letters, telegrams, and scheduled coordination without real-time communication. Phenomenologically, these earlier forms raised questions about how presence can be sustained across distance. What distinguishes the contemporary moment is not mediation per se but its intensification, multiplication, and the emergence of non-human agents. This proliferation of modalities through which presence and absence are now experienced constitutes a rather novel phenomenon in itself.

myself or myself in others" (1964: 97). Drawing on this understanding leads us to challenge the notion of individuals as isolated subjects and instead consider that feeling co-present is always a form of being-with-others, hence, co-presence (Mazis, 2016). This is not only a metaphor but an ontological claim: since our bodies are woven alongside those of others, co-presence becomes a homeport of sorts, a time and space anchoring our relationality, our bond with others.

To be present, in this view, means to be bodily engaged in a relational fabric where the body is not merely an instrument but the very medium through which we open ourselves to the world and to others. This embodied co-presence forms the foundation of our affectivity (2012): we understand the gestures, expressions, and intentions of others not through intellectual or deductive reasoning, but through a perceptible bodily resonance. Recognizing this lays the groundwork for an ethical dimension in our relationships, one that is deeply felt. As Merleau-Ponty writes, *"the world is not what I think, but what I live; I am open to the world, I communicate with it indubitably, but I do not possess it, it is inexhaustible"* (2012: xxiv). This reflection on incarnation opens onto another constitutive dimension of our humanity: the question of how we create shared meaning and build something in common. While the body anchors us in a sensory relationship with others, it is through our shared projects, mutual concerns, and the spaces and times we inhabit together that we become present to one another.

Although in *Phenomenology of Perception* (2012), Merleau-Ponty elaborated a spatiality of the body through his understanding of the *body-subject* as always already integrated into a shared corporeality, his later work, *The Visible and the Invisible* (2013), focuses on existence as a form of co-presence. For him, the lived, phenomenal body constitutes a *"primordial field of presence"* (2013: 194) in which the other does not appear as an object, but manifests as a *perspective* of my field, and I of his, because of our shared bodily embeddedness. Such a field is not a container in which we find ourselves placed, but rather the very condition through which the world *appears* to us as meaningful and inhabited. It is through accessing this common field of presence that we can become together and act collectively (Bancou, 2024a). The experience of distance, for instance, is not merely a matter of kilometers or physical separation but is lived relationally and temporally, beyond physical distance. One can feel close to someone far away when they occupy our present concern, just as one can feel distant from someone physically near (2013; see also Chaudhary, 2021). Our experiences of being-with-others thus appear as modalities of a temporo-spatial achievement irreducible to purely spatial coordinates, as in a Euclidean view.

2. Co-presence as a temporo-spatial achievement

Merleau-Ponty's inquiry into temporality – how time is constituted and how we exist within it – leads him to consider the role of spatial and temporal horizons. The unfolding of details from countryside and urban landscapes as one sits in a train, for instance, does not arise from mere visual registration but from one's temporally lived connection to them. Our co-presence, for Merleau-Ponty, thus results from the intentional experience of 'being in the world' (2012), which constitutes a temporo-spatial achievement. Yet, this situatedness implies a tension between two dimensions of existence: the active body that projects a world, and the passive body that finds itself inserted within a world it did not constitute. The problem of unifying these two constitutes an internal tension within Merleau-Ponty's early works, one that temporality will help resolve in *The Visible and the Invisible* (2013), as he explains in this passage:

"Through my perceptual field with its spatial horizons, I am present to my surroundings, I coexist with all the other landscapes that extend beyond, and all these perspectives form together a single temporal wave, an instant of the world (...) through my perceptual field with its temporal horizons, I am present to my present, to all the past that preceded it and to a future" (2012: 381-382)

This passage reveals that temporality is central for conceiving co-presence. The dimensions of 'past' and 'future' present themselves within the 'lived present' of my perceptual field as a 'double horizon' (2012: 277), forming a 'temporal wave' (382). Time is not a linear succession but an immanent flow. Merleau-Ponty's anchorage in a process ontology helps explain why temporality takes precedence in co-presence: it is not about sequential moments but about the continuous becoming that underpins lived experience. Through this development, Merleau-Ponty renews what Husserl called the 'retention' of temporal directions (1992 [1913]), laying the foundation for an inter-subjectivity anchored in the pre-reflective sense of the world. Yet, the transformation that Merleau-Ponty brings to Husserl's theorization of time manifests primarily through a turn toward Heidegger's (1962 [1927]) understanding of the problem of time's unity. This translates into interpreting the synthetic unity of temporal horizons as an ecstatic (from the latin *ek-stasis*: outside oneself) unity, meaning that the present is never self-enclosed but always transcends itself toward a past and a future. In doing so, Merleau-Ponty reaffirms the primacy of the present over the past and the future: *"it is always in the present that we are centered, it is from the present that our decisions depart"* (2012: 489).

This insight proves remarkably relevant for understanding contemporary experiences of working and organizing, for instance, considering hybrid arrangements where workers report ambivalent feelings of presence and absence (Bancou, 2024b). We can be temporally co-present with a distant other who occupies our present concern: temporal synchronicity, shared rhythms, mutual availability, common projects matter in our experiences of co-presence. As Merleau-Ponty writes, *"perception gives me a "field of presence" in the broad sense"* that extends along two dimensions: *"the dimension of here-there and the dimension of past-present-future. The second dimension clarifies the first. I "hold" or I "have" the distant object without explicitly positing the spatial perspective"* (2012: 277). This passage highlights the evoked primacy of the present: it is from this *now* that we reach toward both the past and the future, and it is through the *"living present"* (2012: 278) that space itself becomes intelligible. Here, Merleau-Ponty does not dismiss space but establishes time as the foundation for experiencing the presence of others *in the moment*. Temporality always operates through our bodily, spatialized hold on/in the world through which grasp and are grasped by our surroundings (see also Chaudhary, 2021). When describing the painter Paul Cézanne, Merleau-Ponty illustrates how the canvas captures not a frozen instannt but the very emergence of the visible, here the landscape coming into presence through the painter's corporeal engagement with it (1960). The relationship between time and space is thus one of integration rather than of opposition: temporal primacy does not negate the role of space in situating ourselves in the world, but rather reveals how space is always experienced through the temporal rhythms that animate it. Co-presence, then, constitutes less a spatial arrangement than a shared inhabitation of time.

3. The dilemma of time: constituted by the subject or objective structure of the world?

The primacy of the present, however, poses a philosophical problem for Merleau-Ponty (2012; see also Li, 2022). As the *living present* takes precedence over other dimensions, a dilemma emerges: how can we think of time without reducing it either to an object already constituted in the world, or to a pure production of consciousness? Time seems to be both what we live directly and what makes all experience possible, thus creating a conceptual tension. On the one hand, if we assert that time is constituted by the subject, as in certain readings of Husserl (Kelly, 2015), we are led to make the subject an instance that would stand somehow outside of time. Indeed, the subject would need to already possess a prior temporality to constitute time. The risk is then falling back into the figure of an a-temporal transcendental subject; precisely what phenomenology (as a method) had sought to overcome. On the other hand, if

we consider time as an objective structure of the world that is independent of consciousness, the subject becomes essentially passive, situated in an already given time without the lived experience of past, present, and future being truly explicable. We would thus lose the phenomenological dimension of time as it is actually experienced.

The dilemma lies in the fact that time can be thought neither as a simple object nor as a simple act. Merleau-Ponty presents time as both a condition of possibility of experience and an element of experience itself, which makes problematic any attempt to place it entirely on the side of the subject or the world. This is all the more risky as the constituting subject might appear to be a-temporal, while the constituted time risks becoming un-inhabitable? What, therefore, is needed is a way of thinking time that preserves both its lived character and its constitutive role. It is precisely this path that Merleau-Ponty seeks to open through his concept of temporalization, wherein time and subjectivity are no longer opposed but revealed as two names for the same movement of existence.

4. Merleau-Ponty's 'temporalization' response: The subject as time

Merleau-Ponty's response to this dilemma consists in thinking time neither as constituted object nor as constituting act, but as a process of temporalization inseparable from the embodied subject itself. In the 'Temporality' chapter (2012: 410-469), Merleau-Ponty explains that what he calls a 'temporalization' of the the perceptual field enables us to grasp how we exist in time, without standing outside of it. The guiding thread, for the philosopher, is thus to understand *"time as subject and the subject as time"* (1945, p. 483). While time is understood only in the movement of existence of the incarnate subject, the synthesis of time is conceivable only through this temporalizing movement.

Furthermore, Merleau-Ponty turns toward Heidegger (1962 [1927]) when affirming that time is a self-affection (see also Holt, 2023; Küpers, 2013). At this stage, he has already *"shifted intentionality to the side of time rather than to the side of the subject or consciousness,"* so that *"the specter of a 'residual theory of consciousness,' which haunts the Phenomenology of Perception by Merleau-Ponty's own admission, seems exorcised"* (Li, 2022: 9). This solution allows him to escape the dilemma as the subject is neither an external spectator of time, nor is it simply carried along by an objective temporal flow. Rather, the embodied subject is the very temporalizing movement through which past, present, and future come to be distinguished and held together. The subject becomes the very place, the *"absolute here"* (2012: 489), where time occurs and unfolds,

a temporalization in itself. The 'true' time is not constituted but constituting time, not the events *"but the eventing itself"* that makes possible temporal events according to which we then break time's relation into discrete parts (Kelly, 2015: 204).

As pointed by Kelly, Merleau-Ponty shows us that it is *"necessary for the subject not to be himself situated in [time] in order to be able to be present in intention to the past as to the future"* (2015: 201). The proposal that *"time is someone"* means considering the possibility of *"time as the subject,"* that is, the *"cohesion of a life given in its ek-stase"* (2015: 202). This cohesion is not abstract but lived through the body's engagement with the world, indistinctively of plants, trees, rivers, animal and human beings. Time does not flow past us; I – the subject – *am* the flowing of time. Anchoring us in a world shared 'with' and 'among' others, Merleau-Ponty's concept of temporalization invites us to understand co-presence beyond co-localisation, by attending to the temporal movement of the subject toward the other. To become co-present thus means to share the same temporalizing movement where we see *"a future going to the past coming to the present"* (Merleau-Ponty, 2012: 480-481); each retention and protention being *"but one aspect of the total bursting forth or dehiscence"* (2012: 480)5. But what values does this phenomenological reflection on co-presence, time-space, and temporalization hold for how we approach contemporary forms of work and organizing? When we frame these shifting experiences through Merleau-Ponty's phenomenological ontology, the crucial question is not about the quality of digital tools or the arrangement of physical spaces, but about how common temporal horizons are maintained or disrupted.

5. Conclusion: Implications for contemporary organizing and organizational becoming

Drawing on Merleau-Ponty's phenomenological ontology, this essay has argued that co-presence is best understood as a temporo-spatial engagement, which is grounded in the temporalizing movement of the subject toward the other. This reframing carries particular relevance for an organizational life-world increasingly characterized by fragmentation, digitalization, and multiple forms of presences and absences. Online collaboration platforms, fully remote and hybrid arrangements, and AI-mediated social interactions all challenge conventional understandings of what it means to *be together* at work. Merleau-Ponty's insight (and response to the dilemma) regarding the *subject as time* offers a path to look at co-presence beyond spatial or representational terms. To be

co-present is not simply to occupy the same location but to share a common temporalizing movement, to have one's *retentions* and *protentions* interwoven with another's. The *temporal wave* that envelops us when wer genuinely together is not a metaphor but an ontological condition: the primordial *field of presence* through which we become *here* for one another.

This phenomenological account suggests that organizing co-presence is less about managing shared spaces, whether co-located offices or virtual rooms, than about cultivating the conditions for a common temporalizing movement toward one another. Beyond technological or spatial configurations (e.g., office layouts, video-conferencing softwares, virtual reality environments), the focus thus shifts toward inhabiting a *common temporal horizon*, or being enveloped in the *same temporal wave* of becoming together (Bancou, 2024b). A distributed team may achieve a sense of co-presence when its members are caught up in the same temporalizing movement while co-workers in the same office may remain profoundly absent to one another. Furthermore, a Merleau-Pontyan perspective can illuminate our increasingly common interactions with increasingly sophisticated autonomous agents. While these systems simulate our ways of thinking and communicating, they do not exist as beings whose experience unfolds over time through memory and anticipation, which makes it impossible to experience a common *living present* with them. Acknowledging this difference may help us navigate what remains distinctively human about working together. And as AI agents become ubiquitous in organizational settings, the distinction between simulated presence and shared, vulnerable co-presence becomes all the more pressing, affecting the value of human work and altering the 'cohesion of life' that precedes the mutual exposure between living beings.

The issues of communalizing, managing and learning, which are all central to organizational becoming, thus appear in a new light. Far from mere matters of information transfer or physical co-location, they become temporal achievements, modalities of *entering into co-presence* with others that sustain collective action. Co-presence, in this sense, is the primordial ground of organizational togetherness, the very condition through which collective 'I's and 'we's come into being. This invites us, organizational researchers and practitioners, to attend to the rhythms, shared histories, and common temporal horizons through which organizatonal life unfolds, not as

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5 These Husserlian distinctions originate in Husserl's (1992) phenomenology of inner time-consciousness. While 'retention' refers to the immediate holding-onto of what has just passed, 'protention' designates the anticipatory grasp of what is about to come. Together with 'primal impression,' they constitute the threefold structure – or 'diagram' – of temporal experience. Merleau-Ponty draws on these distinctions but transforms them by anchoring temporal synthesis in the 'body-subject' (2012) rather than in transcendental consciousness.

a series of discrete moments but as a continous organizational becoming.

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It's About Rhythms: Rethinking Our Experience of Time with Michel Alhadeff-Jones

Gislene Feiten Haubrich[6]

I always feel so privileged to have the opportunity to talk with fantastic scholars in our interviews for JOCO. This conversation with **Michel Alhadeff-Jones** invites us to think about our experience with time. From the moment we met for the interview to the transcription and the reviews of the text we created from the recording, each new interaction with Dr. Alhadeff-Jones' ideas added a new, inspiring layer to my reflections about the temporalities of processes, activities, institutions, and more. Beyond being inspiring, Michel was also very generous in the ideas he shared and in the rich, formative readings he suggested. Thus, I hope you also feel fortunate about the opportunity to engage with Michel's ideas. I recommend this interview to all who want to understand contemporary life and explore how we can reclaim our life-narratives to learn and become more critical of the events of our uncertain world.

Michel Alhadeff-Jones is a psychosociologist and philosopher of education based in Geneva. He is the Executive Director of the Sunkhronos Institute and the Program Director of the Certificate of Advanced Studies in Life Narrative and Biographical Coaching at the University of Fribourg, Switzerland. His work focuses on biographical coaching, transformative learning, rhythmanalysis, and the temporalities of human experience. Formerly affiliated with Teachers College, Columbia University, he is a recipient of the Jack Mezirow Award for Transformative Learning (2016) and contributes to several international networks and editorial boards in adult education and human development. [Read Michel's full bio here](#).

Enjoy the reading!

Gislene Feiten Haubrich: Michel, thank you so much for your time and your openness to share your knowledge with us. I would like to start our conversation by learning a little more about your passion for education, in particular, adult education. How did you become passionate for education?

Michel Alhadeff-Jones: My passion for education started quite early in my life. I always liked to support and teach other kids at school. My interest for adult education started at the end of my studies in psychology. I was interested in teaching psychology and that oriented me toward the field of self-development and lifelong learning. It was my encounter with [Pierre Dominicé](#), who has been my mentor for many years at University of Geneva, that really made me enter into the field of adult education. [Pierre Dominicé](#) has been a key figure who contributed to the development of that field in French speaking countries, but also worldwide. He was among those who introduced the use of life history and biographical approaches in the field of adult education, as a research and educational praxis.

When I started working with him as a teaching assistant in 2000, it triggered my interest in theories in adult education, such as transformative learning theory. I realized that what he was doing was really at the core of what I was looking for, which is helping adults reflecting on their own experience, exploring with them what and how they have learned throughout their life, not only in formal settings – like in school, at the university or in continuing education – but also informally. Most important learning experiences that influence our lives happen informally. So, that encounter triggered a shift toward the field of adult education. At that time, working on my PhD, I was interested in exploring how educational practices can foster critical reflection, critical self-reflection, and bring people to develop their critical capacity. It was in the field of adult education that I found theoretical resources to develop my research.

Gislene Feiten Haubrich: I find the idea that we learn more informally than in formal settings fascinating. I think it is a topic we do not know enough yet, and we do not talk enough about it. Can you tell a little bit more about your research on informal learning spaces? How can we study them? Can you share a few examples of informal spaces of learning for adults?

Michel Alhadeff-Jones: I can say a few words about the practice that I have been developing and using mainly in higher and continuing education. Currently, I am responsible for a program where we are training professionals to use life narrative and life history in different settings, to bring people to reflect on their own experience. The idea is to ask people to talk about what they have learned throughout their life, where and with whom did they learn what they know or what they believe. Formal settings are, of course, important. But what is interesting is that people tend to remember from school experiences that are linked to informal aspects, such as people encountered, friends, or mentors' influences. Often what people remember from school is related to experiences of failure or, at the opposite, the reinforcement of their way of knowing and their self-confidence. Beyond school, what we see is that people tend to reappropriate for themselves learning that occurred at different stages of their life, in various formal

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and informal settings. Narratives that people share highlight how they developed themselves at the junction between the different spheres of their life. Thus, people learn from family members, from their experience with friends, or through social commitments or leisure activities, that go beyond formal settings such as work or study. Another aspect that emerges from life narratives has to do with health. Sometimes people encounter health issues, or living with people who have a health condition. Such experiences represent also significant learning opportunities that unfold informally. Such experiences emerge when you ask people to talk about their life and to share events that are meaningful to them. What is critical is what people learn from such experiences. The use of life narratives is very powerful because it is a way for people to rewrite their story. Literally, because they are asked to write a narrative, but also, more deeply, as they write their narrative, they have the opportunity to retell their stories and eventually to change the plot, according to a renewed perspective. The narrative they write is a way for them to reformulate how they understand their sense of identity, based on key experiences expressed in their narrative, associated with what they have learned throughout their life. Formulating such learning allow them to socialize how they perceive themselves, who they became, and how they make sense of their development at a specific time. Informal learning is actually at the core of such narratives.

Gislene Feiten Haubrich: While listening to you, I was wondering: Is technology, in particular, generative AI influencing this practice? Are people relying in this type of tech to rewrite their narratives? Do you see already something happening or something changing in that sense?

Michel Alhadeff-Jones: Well, I keep finger crossed because, so far, I have not seen any direct impact. I would assume that the main reason is that when people are willing to commit to the exercise of writing about themselves, it makes absolutely no sense to dedicate that task to a machine. As I conceive this approach, what is important is not the product; these texts are not meant to be published. What is paramount is the process: The process of reflecting on the way you select experiences that you consider worth being included in the narrative, how do you articulate such experiences through a plot that is meaningful to you, and who do you imagine writing for. Obviously, you can write prompt and ask GenAI tools to produce some kind of narrative, but that defeats the purpose. The exercise focuses on the process of elaboration, which is a relatively slow process of maturation, that also emerges from dialogue among participants. So far, AI has not been really an issue for me, but I do know that there are businesses emerging that

are using AI to provide people with resources to produce their life history. I am personally quite skeptical about such approaches, because AI puts the stress on the end product, and not the developmental processes you have to go through to elaborate your experience. Moreover, it is not your own words. It is just an articulation of elements pasted together that have not been reflected upon. I believe that AI for that purpose is meaningless. So far, based on my experience, people interested in writing and reflecting on their life histories understand such limitations.

Gislene Feiten Haubrich: Yes, I fully agree. We've been seeing so many uses of Gen AI, for example as a therapist or an advisor. There are many uses that, as you say, deviate the purpose. This point connects with my next question. While preparing for our conversation today, I was in your website where you present your research question or the question motivating your research. You wrote that your main question is: *how does one learn to develop critical capacity?* I think it speaks directly with what we were just discussing. For us to unpack this question a bit, I would like to know: what do you mean by this 'critical capacity'? Why does it matter? And why should we care for it?

Michel Alhadeff-Jones: Why does it matter? Well, that's part of the reason why I was interested in studying psychology in the first place. For me, psychology provides people with knowledge and resources that contribute to introspection and self-reflection. I come from a family who suffered from World War II, and I always wondered how education, introspection, and self-understanding could serve the purpose of developing critical reflection, and people's capacity to be critical about what they do, what they do not do, and about the purpose of their actions, especially in times of crisis. *Critical capacity, for me, is at the core of taking informed decisions and behaving ethically.*

My background in psychology biased the way I was envisioning at first the meaning of a critical capacity. I was initially reducing the exercise of critique to a form of introspection. I eventually came to expand that conception. When I started my Ph.D., my goal was to explore more systematically the *concept of critique* in the context of educational sciences. Soon, I realized that there were a very broad and diverse set of theories and practices that could inform how we understand the development of critical reflection. They are often identified as 'critical pedagogies,' but they rely on different set of assumptions and theories.

What I was interested in when I did my research was to understand how we can articulate different conceptions and theories of critique, not to reduce the idea of critique to a single perspective or a single practice. I was strongly influenced by the thinking of the French philosopher

Edgar Morin, who wrote extensively about the idea of complexity and what he called the 'paradigm of complexity.' Morin's critique denounces the fact that academic knowledge tends to be compartmentalized. Academic fragmentation and compartmentalization tend to reduce the way we understand and interpret the phenomena we are experiencing and observing. Therefore, Morin argues about the importance of connecting knowledge and the perspective produced in different academic fields. Thus, I was interested in thinking about the concept of critique from a transdisciplinary perspective, articulating psychological, anthropological, sociological, and political perspectives, as well as philosophical, literary or aesthetic contributions, too. Obviously, it became something huge, and I was not that well equipped at the beginning. What I wanted to establish was a conceptual framework to locate and question the heterogeneous meanings associated to the idea of critique and clarify the different kinds of learning involved, once we start considering it from a truly transdisciplinary perspective.

Now, to answer your second question regarding how I conceive the idea of critique and what does it mean to be critical, I would say the following. My thesis brought me to identify at least six dimensions of critique. They are not exhaustive, but they encapsulate what historically has been associated with the idea of critique.

The first one has to do with the *capacity to discriminate.* The term comes etymologically from the Ancient Greek *krinein*, which, at the origin in its medical use, refers to the capacity to distinguish how a critical health condition may evolve between life and death. When we exercise a critical capacity, we need to discriminate the world around us. I'm not using the word discrimination in a pejorative way. For me, this notion refers to the way we establish differences that allow us to perceive phenomena, for instance as we categorize people, places, activities, and so on. To be critical, we need first to be able to reflect on the way we discriminate what we perceive and the way we establish differences that help us give meaning to our experience.

The second dimension has to do with our *capacity to interpret*, that is to give meaning to what we discriminate. It is one thing to establish differences; it is another one to give meaning to them. Interpretation is a core capacity to develop. When I work using life history, what I bring people to do is to help them interpret, give meaning, as well as to revisit the meaning they give to their own experiences.

The third dimension of a critical capacity has to do with values. As we establish differences, give meaning to them, we also attribute values to what we observe or live, based on internalized norms and standards. It is therefore important to discuss and reflect on how and why we attribute specific values.

The fourth dimension has to do with *argumentation.* Critical thinking is often associated with, if not reduced to the capacity to argue. To be critical, we need to be able to discuss why and how we attribute meanings and value to what we are interested in. At the same time, we need to be able to reflect on the ways we construct or deconstruct argumentation to defend a point of view.

A fifth dimension has to do with *judgment*, which again goes to the etymological roots of the word critique, that is to establish a judgment. A judgment basically means 'asserting' meanings in a way that is performative and relatively irreversible, based on a set of justifications. Although you can always revise it, formulating a judgment produces effects that cannot be simply untold or undone. A judgment goes beyond the simple attribution of a value. It is about establishing that such a value is recognized and justified in a specific context, in order to establish or reestablish a sense of balance or even justice. In the everyday life, we are always producing judgments about what people do, what to buy, how to act, or how we behave. Formulating such judgments requires a critical capacity, but we also must be able to reflect on the way we exercise such judgments and justify them based on specific principles.

Finally, the last dimension of critique, which is for me the most important one, is the *ability to challenge*. Challenge our assumptions, challenge the way we judge, argue, evaluate, interpret and discriminate the world around us and ourselves. Challenge means sometimes putting into crisis what we observe or what we experience or dealing with existing crisis that challenge what we believe or what we do. So, these six dimensions are, for me, at the core of the exercise and the development of a critical capacity.

Gislene Feiten Haubrich: Well, we could also dive into each of them because they make a lot of sense. I could see them all working. Yet, the first thing that strikes me, is that doing this exercise seems to take *time*. And time is this 'thing' that we are always chasing. It seems like, especially in our world, everything we do is based on the time that we have or don't have. We exist within this relationship with time explicitly: we have a career timespan, we have an educational timeline, we have a family timeline; we have all these social processes, all guided by temporal aspects that we established over time. So, I agree with you, critical capacity is more and more essential. Yet, considering the exercise you were just explaining, how can we make the relationship between time and the reflective work, work?

Michel Alhadeff-Jones: This question is central. For me, it was the point of departure for my interest in time studies and later rhythm theory. At the end of my Ph.D., which was almost 20 years ago, I was realizing that there was a strong connection between the exercise of critique and

the experience of time. When I started working on this relation, the connection between critique and time was not as prevalent as it is nowadays in academic circles. It was developed mainly by sociologists, but it was not as central as it is today. At that time, my own experience working in higher education led me to realize how the exercise of critical (self) reflection in the classroom is dependent on time. Being confronted to temporal pressures and the need to compress the work I was doing with students to accommodate the temporalities of the institution made me realize how the experience of time had to become in itself the locus of critical reflection. I was realizing that the practice of critical pedagogy and the development of a critical capacity required one to systematically question how time is experienced individually and collectively. That's why your question is crucial in my opinion.

At a more macro level, when you look at the history of the idea of critique, from Antiquity until today, it has evolved throughout different social and historical contexts, which means that the topics and the methods used to exercise critique have also evolved depending on the social and cultural contexts. I think that today this connection between time and critique is nodal for many people. The question is what to do with it and how do we understand and interpret the relation between time and critique. I think there are at least two aspects to consider.

The first one is the fact that the exercise of critical reflection requires time, and therefore there is something about protecting the time required for sound reflection. We all know that it may be quite challenging to do that. To be able to protect the time required for critical reflection suggests that we need first to acknowledge that such a temporality constitutes a locus of power dynamics which needs to be named and questioned. What I am saying here is not very original. Sociologists and philosophers have already written about that. This idea that the way we experience time as a locus of power dynamics is now becoming more prevalent, but it still needs to be developed. We need to think about how we can practice such an exercise.

The second aspect to consider has to do with the fact that critical reflection in itself is a process, that unfolds through time. We have to question how critique or critical self-reflection unfold through time, in the everyday life, and also throughout the life course. Nobody is (self-)critical 24/7. As any other processes, critical-reflection fluctuates through time. And that's also part of the work I'm interested in, when I work on life history, because I'm interested in how people develop throughout their life, their critical capacity and what kind of events or experiences trigger and feed such as capacity.

Gislene Feiten Haubrich: If we could frame all this conversation within the context of work. We have been discussing productivity and efficiency for a long time. Also, we know that learning and crafting our doing, our values, it demands time. When you think about the work context, how can we support workers and organizations? And I'm thinking about action or interventional research. How can we help workers to think about this and 'find time' or create the space for reflecting and developing this critical capacity in work environments?

Michel Alhadeff-Jones: To me, the very first step is to start deconstructing the idea of time. When you talk about time with people, usually the first thing they think about is the clock, the calendar, the schedule, which refer to specific – although not exclusive – ways to measure time. Such linear, uniform, and quantifiable expressions of time are dominant and even hegemonic in our collective imaginary, although there is potentially an infinity of alternative conceptions of time that could be envisioned. So, the first step is really to deconstruct the idea that time can be reduced to *chronometry*. In fact, anytime you can relate changes – lived or observed – with a symbolic way to represent them, you are potentially creating a new temporality. I can relate the digits on my watch to the course of the sun in the sky; that allows me to express a physical temporality. If I use my watch to measure the beats of my heart, I construct another form of temporality, a biological one. Now, if I think about changes that occurred in my life and choose to describe them with words, I construct another form of temporality, a biographical or historical one. Time refers to changes, to the way we experience changes and the way we represent them. This is absolutely critical to understand. So, wherever we observe and perceive changes that can be represented, we can identify or describe specific forms of temporalities.

Now, to be critical about time at work, the next step is to recognize that time is deeply intertwined with power. I believe that human beings had to invent the concept of time to deal with the power dynamics that are inherent to the experience of change. The ways people relate to time reveal how they impose a specific way to relate to changes, sometimes abusively, sometimes in a very useful way. For instance, the fact that clocks and calendars are used to synchronize people's activity is one of the key reasons for them to be so ubiquitous. The other reason is that they are instrumental in the imposition of a specific order that reduces human activity to what can be quantified, measured or computed, for the sake of efficiency. So, changes and power are inherent in the way I understand the meaning of time.

Now, to your question, I think what's important is to understand that as soon as we see time as plural and not something singular, and that's why I use the term *temporalities* rather than time, then we can start paying attention to the different temporalities that populate our

everyday life. If we are sensible to the fact that often they are conflicting, then we can interpret them as <u>temporal constraints</u> that have to be regulated or negotiated. I use this expression to stress the fact that any form of temporality is somehow constraining. For instance, the alternance between day and night is constraining. Although, with electricity, it's now less constraining than it used to be. The rhythms and the temporality that constitute the changes that we're experiencing within our bodies are constraining. These biological and psychological rhythms define our capacity to focus, or the evolution of our moods. They define our level of tiredness or exhaustion, what we can do or not do, a specific moment of the day. The same is true for social temporalities that manifest in the life of any communities: temporal norms, habits and routines are constraining what we do and how we think.

Now, considering the working environment, what is at stake has to do with the ways heterogeneous temporal constraints are regulated and organized... or fail to be. What is critical is how we conceive the relations, complementary, contradictory and antagonistic, between physical, biological, psychological and social temporalities. Let's take the example of burnout: being burned out means being confronted to the difficulty of articulating and regulating, on the one hand, the expectations from the working environment, and the organizational rhythms and temporal pressures that come with them, and on the other hand, the rhythms and temporalities of one's own body and mind, up to the point when the person feels overwhelmed by the pace of external demands and the incapacity to adapt one's own inner rhythms.

What is at stake today in working environment, I believe, is to train people so that they can discriminate, interpret, and evaluate the temporalities that are shaping their everyday life. The way priorities are set, and also the way some temporalities have become hegemonic. I think that is where the locus of attention should be. Obviously, it is not that original for anyone who has been studying power dynamics in working environments. Time appears, indeed, as a key medium through which power dynamics emerge and unfold. Nevertheless, I believe it is more crucial than ever to help people develop a specific capacity to reflect on the way they relate to time and the way they regulate the different temporalities in their life, beyond simplistic "time management" approaches. In my work, that is what I call *rhythmic intelligence*, because I privilege the idea of rhythm to refer to the ways people, individually and collectively, experience time.

Gislene Feiten Haubrich: Great response! I was also thinking about the concept of *temporal alienation* you bring in your book, and its relationship with emancipation. I tend to think about working contexts because we spend much of our lives engaging with them. While we're working, we're learning and developing ourselves, understanding the world we belong and participate in. Although already have several notions scholarly elaborated, they are still hard to take shape in practice, and I think what you're saying is very key, in that sense.

Michel Alhadeff-Jones: The reason I moved, in my theoretical work, from the concept of time and temporalities to the concept of rhythm is because I was interested in the way we experience time. And <u>rhythm</u> is something that is very intuitive. We can all relate quite intuitively with this notion of rhythm. Rhythms refer to patterns, repetitions and variations that characterize the ways we experience and represent changes. In my work, I have found very useful to refer to the contributions of <u>Gaston Bachelard</u> and <u>Henri Lefebvre</u>, two French philosophers who have theorized and conceptualized the way we can reflect and use the concept of rhythm. Concretely, one way to think about this is to distinguish the temporal scale we are thinking and talking about. Bachelard envisions the rhythms of life at the scale of the lifespan. Lefebvre stresses the importance of considering the everyday rhythms that compose our daily life. Those are two different temporal scales to be considered critically when reflecting on our experience of time.

In the *everyday life*, what is at stake is the rhythmicity involved in each activity that we are committed to, and how such rhythms interact with each other. It is a matter of synchronization. One has to be able to nurture what Henri Lefebvre calls *polyrhythmia*, that is the coexistence of the plurality of rhythms that compose the processes and activities people experience throughout the day. Whenever people have to accomplish something, such rhythms need to be synchronized, to avoid what Lefebvre designates as *arrhythmia*, that is the situation when rhythms collide or conflict with each other. Complex tasks require some form of *eurrhythmy*, that is the state when complementary and contradictory rhythms are organized with each other. Concretely, when I have a task to do, whether it involves processes of reflection, writing, dialoguing, or corresponding with someone else, each of those activities involve specific rhythms. People who are good at what they do have the critical capacity to identify what are the right rhythms for each activity and process they are involved in, and they know – often without being fully aware of it – how to organize them. Another aspect is to be able to protect these rhythms and eventually find a way to organize them with conflicting rhythms associated with competing processes and activities.

According to Bachelard, rhythms also compose the course of one's life. On the larger temporal scale, whether we consider the lifespan of individuals or collectivities, life is also fluctuating. Our lives are composed by a succession

of moments, ups and downs, characterized by the alternations of states and activities whose qualities and intensities vary. At that scale, there is also something about learning to regulate how the fluxes of our how activities evolve through time. And that's another kind of critical capacity that has to do with rhythmic intelligence. It is about being able to discriminate, interpret, evaluate, and more broadly reflect on how changes occur and evolve throughout longer duration. From that perspective, everyone has to learn how to best regulate the rhythms that compose the different periods of one's life, so that we experience them as fulfilling, balanced, and meaningful.

To go back to the notions of alienation and emancipation you were referring to, I would borrow Lefebvre's ideas. For him, alienation has to do with the experience of being prisoner of a specific moment of one's life, understood as a specific category of experience that compose the everyday life and whose rhythms become hegemonic. From that perspective, the experience of work can be alienating if it locks people into rhythms that are experienced either as painful, stultifying or hegemonic, because they do not let any room for other rhythms to develop. The <u>definition of alienation from a rhythmanalytical perspective has to do with repetition; the dry repetition of rhythms that are not experienced as fulfilling</u>. On the other hand, emancipation has to do with the capacity to challenge and break through alienating rhythms. It refers to experiences or processes that expand our capacity and often involve diversified rhythms of activity. From that perspective, the question is how do people learn to extract themselves from experiences that are lived as alienating, because the rhythms that organize them are not appropriate for whom they are or what they want at a specific time in their life? And how do we learn to sustain this capacity to nurture the rhythms of the activities that fulfil us?

Gislene Feiten Haubrich: Fantastic points. Well, our *time* is going away, so I have to start wrapping up, but I wanted to follow up with the Rhythmanalysis perspective. When we're thinking about our fieldwork as researchers; when we are planning how we're going to reach out the field and how we're going to approach the people, one of the questions that's often popping up is: how and what can we give people back for their contributions to our research? This is a core question for an organization to allow us to be there. So, if we think about Rhythmanalysis, how can we provide support or informed advice for organizations? And from the scholarly point of view, how can we learn with Rhythmanalysis and use it in our research? How can we learn more and incorporate it in our research?

Michel Alhadeff-Jones: First, I'd like to say that, in my opinion, Rhythmanalysis as an approach is actually still in its infancy. I mean, there has been the contribution of Lefebvre, that is now used in many disciplines. Lefebvre had very strong intuitions, but there still a lot that has to be fleshed out from a theoretical and methodological perspective. Some colleagues have written extensively on that. I'm thinking, for example, about Dawn Lyon's contribution and her book 'What Is Rhythmanalysis?' which, from a research perspective, I think is extremely useful.

What I am trying to develop is a bit different. In French, I would call my approach *une clinique rhythmanalytique*, that is a clinical perspective on Rhythmanalysis. What I am interested in developing is how we can bring people to reflect on their experience from a rhythmological perspective. It is 'clinical' not from a medical perspective, but because it requires one to remain close to the experience that people are living and expressing. What is critical is to pay attention to the lived or observed tensions that compose people's experiences of time and rhythms. I believe there is still more vocabulary that needs to be defined to interpret such phenomena. For instance, in my work, I use notions that colleagues have developed such as Gaston Pineau's schizochrony. This notion expresses the experience of split or divided temporalities that people may live when they feel that the rhythms of different moments of their life, such as family, work or study, are disconnected from each other, becoming a source of suffering. I have also introduced the notion of *temporal double binds*, after Gregory Bateson's work on double binds. Temporal double binds refer to contradictory messages we receive and that can become sources of alienation whenever they are sustained over time and remain tacit. The typical example is to be formally required to accomplish something of high quality, but being simultaneously constrained to produce it under such temporal pressure that it is impossible to do it according to the high standards to which we are going to be evaluated. So, there is this contradiction that can be experienced as really alienating if what is at stake is considered as important, for instance because you may lose your job.

I think paying attention to the tensions that are inherent to the experience of time is the point of departure. Another idea I have been thinking about recently refers to the strategic importance of identifying people who can play the function of *temporal mediators* in organizations. Those are people who are trained to recognize processes, rhythms, and temporalities, associated with specific tasks or responsibilities that are meaningful and relevant for the organization. Their function would be to mediate and help organizing complementary, contradictory, and antagonistic rhythms within the organization. So, they pay attention to the way those processes and those rhythms are organized, so that tensions and conflicts are minimized, from a temporal and rhythmic perspective. I

really believe that there is more that can be done and envisioned to think about the conflicting experiences of time at work, in a way that takes into consideration the richness and the heterogeneity of temporalities and rhythms that compose life.

Another aspect I would like to add refers to our imagination of time. One of my colleagues, Keri Facer, introduced the expression temporal imagination (which is also the title of a podcast we have produced together) to stress the importance of enriching our symbolic representations of time, including in the ways we relate, past, present and future. There are new languages, new words, new metaphors that must be developed and used, to envision and perpetuate new ways of dealing with time. I think that can also be part of the work we do in organizational theory.

Gislene Feiten Haubrich: Fantastic. My last question is: what are additional readings we could have, any books, any newspapers, anything you think is important for us, to help us understanding and studying these experiences with time? If I understood correctly, there's still a lot of room for us to as academics to develop within the context you are explaining.

Michel Alhadeff-Jones: Yes, I really think this is an emerging field. So, in terms of references, well obviously I could do some self-promotion here!

Gislene Feiten Haubrich: Please do it. Guide us through your work.

Michel Alhadeff-Jones: My book and my writings are mainly in open access, so that people can find them easily. My monograph 'Time and the Rhythms of Emancipatory Education' is available in open access. It explores systematically the relations between time and power, rhythms and emancipation, from an educational perspective. There is also a fair amount of literature in the field of organizational studies around time. Writings on rhythms and rhythmanalysis are emerging, and I really invite readers to explore what has been written around theories of rhythm, including in other languages than English, because a lot of recent work has not necessarily been translated yet. Key authors such as *Gaston Bachelard* or *Henri Lefebvre* have been translated. Others, such as Pierre Sauvanet have not yet been translated from French. The work of Pascal Michon has also been really useful for me. He is probably one of the most knowledgeable scholars working on rhythm theories. He has a very broad understanding, including historically, of the use of that notion. His work has been published in English, so that may be a strategic point of departure too. People can also consult rhuthmos.eu, the online platform he has

developed to gather transdisciplinary references around rhythm theories. These are a few names that come to my mind right now, but obviously there are so much more!

Gislene Feiten Haubrich: Fantastic. Thank you so much for your time, Michel.

Michel Alhadeff-Jones: It was a pleasure. Thank you, Gislene.

Digital reporting reforms and the reorganization of accounting work

Fabrício Ramos Neves[7]

1. Introduction

A Monday afternoon like many others. It is the end of the reporting cycle, and the accounting office is quiet in a tense way. Screens glow late into the evening. An accountant hesitates before clicking "submit," knowing that once the file leaves her workstation, it will travel instantly through validation systems, dashboards, and audit platforms beyond her control. The fear is familiar: sending wrong numbers, missing an inconsistency, or discovering an error after the deadline has passed and correction is no longer possible.

In Brazilian local governments, this moment condenses what public sector accounting work has increasingly become: an exercise in visibility, responsibility, and exposure under permanent institutional scrutiny (Lino et al., 2022).

This essay looks at a few years of reporting reforms in Brazilian local governments as a case of sociomaterial work transformation driven by cumulative regulation and digitalization, under the coordination of the federal fiscal authority (Aquino et al., 2021). At the heart of this shift is XBRL, the Extensible Business Reporting Language, a digital standard that does not simply change the format of financial reports but prescribes how information must be structured, tagged, read, and processed by machines. Beginning in the mid-2010s, and intensifying after the National Treasury released its XBRL financial reporting taxonomy for the 2015 fiscal year, local governments were progressively required to abandon spreadsheet-based templates and manual submissions in favor of machine-readable datasets embedded in Financial Management Information Systems.

Before this transition, reporting work was largely performed by local accountants who relied on spreadsheets, printed textbooks, or accounting ledgers as visible workspaces. They manually consolidated data, cross-checked balances, compared figures across periods, and relied on accumulated knowledge to identify inconsistencies. Judgment was exercised through visual inspection and iterative correction, and responsibility was anchored in the ability to explain how numbers had been produced and reconciled. With the introduction of XBRL-based reporting, these activities were gradually absorbed into automated routines embedded in software systems. Validation rules, consistency checks, and classifications were no longer enacted through visible manipulation of data, but through algorithmic processes that operated largely out of sight. Accountants' work shifted toward configuring systems, mapping charts of accounts, uploading files, and responding to error messages or rejection alerts generated elsewhere.

This transformation brought clear advantages. Reporting became faster, more standardized, and scalable across thousands of local governments. Data could circulate easily between institutions, supporting large-scale oversight, fiscal statistics, and comparative analysis nationwide. At the same time, it introduced significant trade-offs. Visual access to underlying data was reduced, opportunities for local intervention narrowed, and the capacity to trace how specific figures were generated became more limited. As a result, professional judgment was displaced, from shaping accounting representations to managing compliance with automated systems.

The Brazilian experience illustrates that reforms aimed at transparency and control do more than improve information flows. They may reorganize what becomes visible, who can act, and how professional judgment is exercised in everyday accounting work. In this sense, accountability is not only regulated but materially produced through digital infrastructures, with implications that travel beyond the Brazilian context.

Public sector accountants operate in organizational environments shaped by overlapping accountability regimes, dense regulation, and limited discretionary space (Grossi & Argento, 2022). Positioned at the intersection of internal administrative routines and external demands imposed by federal authorities, Courts of Accounts, and other oversight agencies (Aquino et al., 2021; 2022), they remain legally responsible for the accuracy, completeness, and timeliness of the information submitted. Even as reporting becomes increasingly automated, legal accountability continues to rest with the professional: errors detected ex post may trigger audit findings, requests for clarification, sanctions, or reputational consequences, regardless of whether they originate in automated routines or system configurations. Beyond this formal responsibility, accounting work in the public sector also carries a social responsibility, as reported data underpin fiscal transparency, public decision-making, and trust in government action. Digital reporting reforms, often presented as technical solutions to delays, inconsistencies, and fragmentation (Azevedo et al., 2020), thus do more than promise efficiency and control. Yet, from the perspective of those who perform the work, these reforms do not simply streamline reporting. They reorganize it.

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Empirical studies on digital transformation in public sector accounting and auditing further indicate that such systems often move professionals away from direct engagement with data toward supervisory, validation-oriented forms of work, altering how judgment, responsibility, and expertise are enacted (Buffat, 2015; Carlsson-Wall et al., 2022; Aquino, 2022; Yigitbasioglu, Green & Cheung, 2022). Importantly, artefacts do more than enable or constrain action. They also structure how work becomes perceptible, intelligible, and legitimate in practice. Technologies discipline practice by structuring attention, sequencing tasks, and stabilizing patterns of action, while also being reshaped through use and local experimentation (Labatut, Aggeri, & Girard, 2012).

Artefacts not only afford action but also structure regimes of perception through which accounting work becomes intelligible, accountable, and professionally meaningful. In this sense, artefacts organize not only what accountants do, but how they perceive, interpret, and justify their work within accountability regimes, shaping the visual and symbolic conditions under which professional judgment is exercised (de Vaujany & Vaast, 2016).

Taking Brazil as an example, the mandatory adoption of XBRL-based digital reporting infrastructures marks a particularly consequential moment in this reorganization. Over several years, accountants have transitioned from spreadsheet-based reporting practices toward automated systems embedded in Financial Management Information Systems and centralized validation platforms (Neves, 2020). This reform does not merely introduce new tools, but shifts how accounting work is seen, how it unfolds, and how accountability is enacted. What changes is not only *what* accountants do, but *how* they relate to accounting representations, to systems, and to their own professional responsibility.

This essay asks a single guiding question and keeps it at the center throughout: *How do digital reporting reforms reorganize public sector accounting work by transforming the visual and sociomaterial foundations through which accountability is enacted?*

Rather than treating digital reporting as a technical upgrade, the essay approaches it as a sociomaterial transformation, one that reshapes visibility, judgment, and agency in everyday work. At the end, this is a case of how digital regulatory infrastructures reorganize professional work through sociomaterial and visual reconfigurations.

2. Spreadsheet versus XBRL: an empirical contrast at the core of the argument

The contrast between spreadsheet-based and XBRL-based reporting offers a concrete empirical lens to observe this transformation, which seems to be very subtle. In spreadsheet environments, accounting work revolves around a visually accessible artefact. Tables, formulas, and cross-checks are laid out in front of the accountant. The spreadsheet functions as an *image-object* (de Vaujany & Vaast, 2016): a material representation that invites prolonged visual engagement, manipulation, and interpretation. Accountants work through numbers iteratively, tracing relationships between accounts, simulating corrections, and stabilizing datasets over time.

This visual engagement is not incidental. It sustains ritualized practices of verification. Printing reports, comparing columns, checking balances line by line, and re-entering values are not experienced merely as manual burdens, but as moments where confidence and authorship are built. Judgment is enacted through seeing and re-seeing the numbers. Accountability is anchored in having worked through the representations and being able to explain how the figures were produced.

XBRL-based reporting, on the other hand, reorganizes this experience. Reporting is no longer composed or validated through a visible object, but generated through automated routines embedded in digital infrastructures. Accountants now interact with interfaces that display alerts, error messages, and confirmation screens. The dataset itself often remains invisible. What matters is whether the system accepts the file. The visual object dissolves, and the screen becomes the primary mediator of accountability. Empirically, accountants describe this shift as both efficient and unsettling. Validation routines are faster and more standardized, but the loss of visual access makes it difficult to understand how outputs are produced, and now they rely on an *image-screen* regime (de Vaujany & Vaast, 2016). Errors appear as codes rather than as traceable inconsistencies. When problems arise, intervention is indirect: interpreting feedback, waiting for system updates, or contacting software vendors. Reporting work becomes less about shaping representations and more about *managing* system responses.

These two arrangements do not represent different tasks, but *two sociomaterial configurations of the same reporting practice*. What changes is how agency, judgment, and responsibility are distributed between humans and artefacts.

3. Visual regimes, accountability as feedback, and the disappearance of the object

To understand what is at stake in this transformation, it is necessary to take visuality seriously as an organizing

dimension of accounting work. Sociomaterial research has long emphasized that work is not only done through artefacts, but also made visible and legitimate through them (Leonardi, 2011; Barley, 2020). de Vaujany and Vaast's (2016) distinction between *image-object* and *image-screen* regimes provides a powerful lens here.

The distinction between image-object and image-screen regimes can be understood as an institutional reconfiguration of accountability. In the **image-object regime**, artefacts function as stabilizing institutional anchors. The spreadsheet, the printed report, or an accounting ledger of an information system screen is not only a representation but a durable object around which professional stewardship crystallizes. Accountability is enacted through slow, ritualized practices of inspection, comparison, and reconciliation. These practices are social and institutional as much as material. Looking over the numbers, tracing their relationships across columns, checking totals against prior periods, and resolving discrepancies are recognized professional acts. They signal competence, diligence, and care. Responsibility is anchored in *having seen*, *having checked*, and *being able to narrate* how the numbers came to be. Over time, these artefacts stabilize expectations about what "good accounting" looks like and who can legitimately speak for the figures. The institution recognizes judgment because it is visibly enacted through shared material routines.

By contrast, the **image-screen regime** reorganizes accountability at an institutional level by decoupling responsibility from visual engagement. Here, legitimacy no longer emerges from prolonged interaction with accounting representations but from successful passage through automated procedures and computational assessment. The screen does not stabilize meaning over time in the same way; it mediates immediacy, circulation, and compliance. In this configuration, professional practice is shaped by what has been described as *algorithmic institutionalism*, in which institutional rules are embedded in technical systems and enacted through automated routines rather than professional judgment (Mendonça, Filgueiras, & Almeida, 2024). Acceptance messages, alerts, and confirmations become the primary institutional signals that work has been done correctly. What matters is not whether the accountant has worked through the numbers, but whether the system has accepted the file. Accountability is thus compressed at the push of a couple of buttons. It becomes faster, more standardized, and easier to audit at scale, but also more opaque from the standpoint of professional sensemaking.

This iconographic transformation is closely intertwined with changes in how artefacts afford action, as defined by Davis and Chouinard (2017) and Davis (2020). In the spreadsheet-based configuration, artefacts predominantly *request* and *encourage* action. Open cells, visible formulas, and familiar layouts invite accountants to explore data, identify inconsistencies, and project corrective actions. These affordances support constructive discretion and sustain a sense of authorship over reporting outcomes.

In contrast, XBRL-based reporting increasingly **demands** compliance and *refuses* intervention. Systems demand submission in specific formats and timelines, while refusing access to underlying calculative processes. When inconsistencies arise, accountants are rarely able to act directly; instead, they must interpret error messages, wait for system updates, or rely on external technical support. Discretion persists, but it becomes reactive rather than generative, oriented toward responding to feedback rather than shaping outcomes.

This change is directly tied to automation's impact through the transition from spreadsheet-centered reporting practices to XBRL-based analytical infrastructure in Brazilian local governments (Neves, 2020). What I have observed is that certain functionalities gradually become **embedded** into software routines, making them no longer directly visible to accountants. Other functionalities are **reduced**, particularly those related to visual inspection and direct manipulation of raw data. At the same time, certain functionalities **expand**, especially automated validation and data standardization mechanisms. While these expansions enhance compliance and consistency, they do so by narrowing the range of actions that remain legitimate and feasible for professionals.

This extends existing literature in two ways. First, it shows that affordances are not static properties of technologies that afford or constrain actions (Davis, 2020), but might be dynamically reconfigured as functionalities are embedded, reduced, or expanded through automation. Second, it demonstrates that the redistribution of professional agency under automation is not only a matter of discretion being curtailed, but of discretion being reshaped through specific sociomaterial arrangements that privilege system authority over situated judgment.

This also may spark a debate regarding discretion in the context of automation. While some studies suggest that automation curtails discretion by embedding decision rules into algorithms (Buffat, 2015), others show that discretion endures in transformed forms (de Boer & Raaphorst, 2023). I suggest that discretion is not eliminated but displaced. Accountants remain responsible for interpretation and compliance yet lose the capacity to intervene meaningfully in core calculative activities. The

loss is not merely technical. When the visual object disappears, so does a key anchor for sensemaking. Accountants remain formally responsible for the results, yet their capacity to understand and explain how those results were generated is reduced. Accountability moves from a ritual grounded in visual judgment to a regime grounded in feedback. Trust is displaced from professional evaluation toward infrastructures.

4. Task stewardship as a sociomaterial condition

Under these conditions, accounting work increasingly takes the form of *task stewardship (*Krook, 2025*)*. Automation does not eliminate professional judgment but displaces it. Accountants monitor system outputs, respond to alerts, coordinate corrections, and justify results produced by opaque routines. Agency becomes reactive rather than generative.

This displacement can be understood through an affordance-based lens. Digital reporting systems embed some functionalities within software routines, reducing direct control. Other functionalities are reduced, particularly visual access to raw data and charts of accounts, disrupting sensemaking. At the same time, some functionalities expand, notably validation, standardization, and data circulation. These shifts redistribute discretionary action from professionals to algorithms (Davis, 2020; Davis & Chouinard, 2017).

The idea of task stewardship captures this condition. Accountants remain accountable, but their work is oriented toward managing tasks produced by systems rather than constructing accounting representations themselves. This resonates with broader research on automation and discretion, which shows that professional agency often persists downstream of automated processes, albeit in transformed ways (Buffat, 2015; de Boer & Raaphorst, 2023; Aquino et al., 2022).

Seen from this perspective, digital reporting reforms are not a final stage, but part of a broader trajectory of automation. This development offers a powerful lens for interpreting the implications of emerging Generative AI tools (GenAI) for professional practice. The introduction of GenAI into reporting and analytical infrastructures might intensify the issues identified here. As interpretive and narrative capacities are layered onto automated systems, the risk is not the disappearance of accounting work, but its further displacement into opaque environments where visibility and intervention are limited. From a sociomaterial standpoint, GenAI should be understood as another participant in the reporting assemblage, one that amplifies existing tensions observed in XBRL-based reporting. As with automated validation routines, GenAI may increase opacity, compress decision

time, and distance professionals from underlying processes (Lee at al., 2025). At the same time, it opens new spaces for judgment, particularly in assessing plausibility, relevance, and institutional fit.

Complementing **Haefliger's (2025)** proposal to examine *how to study technology when the nature of work changes*, here we advance a symmetrical yet analytically distinct move in new ways to understand *how to study work when technology changes*. In my example, rather than taking technology as the primary object of inquiry, we hold the reporting practice constant and follow how accounting work is reorganized as digital infrastructures are introduced. This shift in analytical focus foregrounds work as an ongoing sociomaterial accomplishment, enacted through concrete artefacts, visual cues, routines, and feedback mechanisms. In doing so, we expect to respond directly to Haefliger's call to zoom into the "how" and "when" of work practices, but we reverse the lens. Instead of asking how new technologies materialize agency in general, we ask how specific configurations of technology recompose visibility, judgment, and responsibility within an established professional practice. This move allowed us to show that what changes is not only the interface or the speed of action, but the very conditions under which accounting work becomes intelligible, accountable, and legitimate. In this sense, my contribution aims to demonstrate that studying work under technological change requires sustained attention to what disappears, what becomes embedded, and what might be re-signaled through screens, alerts, and automated confirmations, as work is progressively reorganized around task stewardship rather than visual judgment.

The challenge for research and practice is therefore not whether automation will advance, but how sociomaterial arrangements can be designed to preserve meaningful judgment, visibility, and accountability. Studying accounting work as a sociomaterial practice provides a way to engage with this challenge empirically and conceptually.

5. Final remarks

This essay has shown that digital reporting reforms reorganize public sector accounting work by transforming its visual and sociomaterial foundations. By examining the transition from spreadsheet-based to XBRL-based reporting in Brazilian local governments, it demonstrates that what is at stake is not merely efficiency or standardization, but a reconfiguration of how accountability is materially enacted in everyday work. As visual engagement with accounting representations gives way to system-mediated validation, professional judgment is not eliminated but displaced, increasingly expressed

through reactive task stewardship rather than constructive engagement with data. These dynamics are grounded in a specific Brazilian regulatory and institutional context and should be interpreted accordingly.

At the same time, the Brazilian example invites systematic comparison. The sociomaterial reconfigurations identified here raise broader questions about how different regulatory environments, technological regimes, and institutional arrangements shape the visibility of work, the distribution of agency, and the enactment of accountability. Comparative and longitudinal research could examine whether similar shifts occur under other forms of digital governance, and how variations in institutional design, professional autonomy, and technological architecture mediate these outcomes. Such work would not only extend the empirical reach of this analysis but also refine sociomaterial approaches to studying work under conditions of cumulative regulation and automation.

Finally, I suggest that digital reporting reforms offer only a productive entry point for rethinking how openness and accountability are reassembled across contemporary bureaucratic and knowledge-intensive settings. The tension between expanding data circulation and constraining professional intervention is unlikely to be unique to public sector accounting. Fields such as public and private auditing, welfare administration, healthcare reporting, and academic evaluation increasingly rely on automated systems that open data to circulation while simultaneously closing work practices to interpretation, experimentation, and professional discretion. By foregrounding visual regimes, digital infrastructures, and task stewardship, future research can deepen our understanding of how work, judgment, and responsibility are being reconfigured in the name of transparency across diverse domains.

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