

## **Associations of Authority:**

### **Accounting Practices, Institutional Accountability and the Blurring of Ontologies**

In analyzing the conflict over the issuing of marriage licenses to same-sex couples, we draw on Taylor and Van Every's (2014) notion of authority as 'thirdness' and apply an accounts analytic framework (Buttny, 1993) guided by conversation analysis (Heritage, 2005). Taylor and Van Every argued that authority may be located linguistically when social actors orient to a common third party (the organization) and authority breaks down when there are interpretive disagreements on the authority of the third party. Taylor and Van Every identified accounts as resources for examining how interlocutors construct authority. Accounts analysis in organizational studies has emphasized retrospection (e.g., Weick, 1995), however, accounts may be offered contemporaneously to offer explanations in the moments of interaction.

This analysis examines accounting practices as interactional sequences to identify the various 'third parties' that interlocutors oriented to as well as moments of refusals to account and misalignments of accounts. The analysis shows how 'thirds' are oriented to directly and *indirectly* through the utilization of scripts. Direct and indirect references to 'third parties' functioned to create associations and dissociations with several institutional contexts including legal, business, and religious. We also identified accounts that presented authority in ways that eliminated the 'third' and instead presented a 'unified' (as opposed to relational or bifurcated) ontology between individual and institution.

### **Analytic Framework**

Our analysis examines the interaction between a U.S. county clerk, Kim Davis, and a couple attempting to procure a marriage license (at points, various onlookers in a crowd

including other people seeking licenses, ordinary members of the public, and media reporters also contribute). Kim Davis garnered national attention and was briefly jailed when she refused a U.S. court order to provide marriage licenses to same-sex couples. In the interaction we analyze, Davis has returned to work, but continues to refuse granting marriage licenses to same-sex couples. We analyze accounting practices in this situation, as it seems an ideal circumstance for accounts to occur, in that both parties at various points offer or are called upon to provide accounts.

In addition, accounts are a communication practice that has been shown to be significant in general in understanding human social interaction, as well as carrying specific significance for scholars of organizational communication. In our project, we take accounts in the general notion of explanation offering to make one's actions intelligible. Moreover, accounts may be positioned in a variety of temporal ways--as retrospective, contemporaneous, or prospective. We also address this more generally as accounting practice: a notion that examines accounting as interaction and that is part of a sequencing of interactional events. Accounts are significant in that they function to socially construct situations. In addition, they also implicate notions of accountability and morality, key issues in this interaction.

We use account analysis to apply and extend Taylor and Van Every's (2014) discussion of authority as 'thirds.' In line with Actor-Network Theory and Latour's discussion of the role of 'associations' in constituting social life, Taylor and Van Every (2014) describe authority by drawing from the work of Peirce and Simmel. Authority occurs when a 'third' or 'third party' is introduced into an interaction and mutually oriented to by both parties. Thus, rather than 'I'

talking to ‘you,’ ‘you’ and ‘I’ may mutually orient to ‘the manager’, or ‘the policy book’ or ‘the mission statement.’ It is this ‘third’ which carries authority or may ‘authorize’ our actions.

Taylor and Van Every (2014) also applied account analysis in developing their perspective on authority. However, their application of account analysis was retrospective. The video-recorded interaction of analysis allows us to examine account as a contemporaneous event by examining accounts as they are offered or demanded in the moment of interaction. Our analysis is notable in illustrating several instances of ‘failed accounts’ or instances where requests and demands for accounts were ignored.

The following is a brief overview of how various ‘thirds’ were invoked during the conflict:

1. During the conflict, while accounts were demanded, they were not necessarily provided (e.g., lines 28 & 29, D: “why are you not issuing marriage licenses today?”; K: “because I’m not”).
2. Institutional, specifically, business/customer service scripts were utilized as accounting practice (e.g., line 41, Kim: “I’ve asked you all to leave, you are interrupting [my business”)
3. Direct appeal to authority of God (e.g., Lines 32 & 33, W: “under whose authority? (0.5) are you not issuing licen[ses?”; Kim: “[under God’s authority”)
4. Appeal to legal authority (line 163; David: “It’s legal in our county”).
5. Appeal to identity (e.g., line 120, Kim: “No my beliefs cannot be separated from me-”)

However, these were thirds that were not always oriented to in common or agreed upon ways. This is one way that we can trace the breakdown of authority. The following section provides a sample from our analysis.

### **Sample Analysis: Associations with Institutional Frames**

Given our focus on the processual nature of the discussion, we present a sample analysis that illustrates some of the dynamics we described above. There were multiple interactional misalignments in the refusals to provide accounts which revealed orientations to different thirds as sources for authority. The moment we consider begins at line 13 when David asks Kim White, “How many times have you been married?” Kim offers a non-type-conforming response (line 14, “I just want to let you know that we are not issuing marriage licenses [today=”) that seems to appeal to the local institutional context by first invoking a style reminiscent of a customer service genre, then drawing on legal authority. She uses “we” in an institutional sense and formulates a denial of service as a statement of fact, in the same way any business or institution might say “we are not doing such-and-such today” to preclude argument. Institutions have rules and procedures that are presented as not negotiable; repeating such facts, as Kim does (lines 24, 26), is a way of resisting customers’ attempts to negotiate apparent non-negotiables, positioning the other as problematic.

This positioning is one which may, in other service situations, give workers grounds for removing the customer (as evident in posted signs such as “we reserve the right to refuse service”); this, too, is invoked in Kim’s denial of service beginning in line 28 (and reincorporated throughout the rest of the interaction). Two issues are of note here. First, she invokes institutional scripts indirectly through language that is reminiscent of a particular

institutional script. Second, in applying Taylor and Van Every's discussion of authority as "thirds," Kim's use of "we" does more than associate her authority with that of the institution, but, more powerfully, unites her voice with that of the institution. The difference is that associations presume bifurcation which implies that two entities are ontologically distinct. Kim's use of "we" removes the authority of a third party and instead asserts the authority of her first person plural, "we."

Although Kim uses this institutional style and language to assert her authority to deny issuing the license as well as to ask the parties to leave, this authority is challenged by those present on the basis of the legal institutional context, which is inextricably relevant to the ordinary institutional functioning of the office because of recent known decisions by the court (lines 17-25). No one explicitly targets Kim's job at this point as a basis for the wrongness of her denials, but rather they bring up the legally-mandated necessity for her to provide licenses (lines 20, 22-23, 25). This is in contradiction to Kim, who also draws on the legal context as a basis for her denials, citing her appeal in lines 16, 19, and 21. As in their talk of respect, both parties draw on the legal institutional context to account for their actions, but their talk indexes different components of the legal process and they therefore come to differentiated conclusions about whether Kim's refusals are institutionally right.

That David refuses to accept Kim's account is furthermore evident in his next turn in line 29, in which he makes explicit his own demand and recycles the account-seeking made by someone else present in line 15: "why are you not issuing marriage licenses today?" This turn

effectively erases the previous sequence, rejecting Kim's legal accounts and demanding another. In response, Kim deviates from her prior pronoun usage but does not immediately provide an account (line 30).

The pause between "because" and "I'm not" projects that this could have been a point of possible completion, which contributes to the sense that "I'm not" is a revision of "we are not": marking a transition between Kim speaking as an institution and speaking as herself. It does not necessarily project that an actual account is forthcoming; "because I am" or "because I am not" is one formulaic practice by which participants can provide a response-like second pair part without actually providing a response. This is a way of doing authority, or placing authority within one's own choice, in a way that requires no account. That this is resistant or non-compliant is evidenced by David's continued pursuit at line 31, and in close overlap with this, White asks for a specific institutional reason "under whose authority" (line 32), rejecting Kim as the basis of authority.

### **Initial Reflections**

What does the analysis of accounting practices reveal? Our analysis suggests ways that the parties involved in this conflicted interaction showed their moral accountability. By producing talk that oriented to different scripts and frames, each of the primary speakers situated the locus of authority in a variety of places. These associations with different institutional frames were adapted to the demands of the interactional moment, rather than working to portray a consistent "position" across the interaction. These *differentiated* orientations also worked to produce disagreement rather than to seek common ground or compromise. In other words, the

participants worked up their interaction as a sort of “crosstalk”--not developed out of misunderstanding, but of conflicted positions. By taking up these positions, participants performed themselves as strongly committed to their beliefs. By doing so with all the weight and power of institutions, that commitment was bolstered and buttressed, allowing them to speak from positions that were framed within a web of support. Talk in this interaction constructed moral accountability as a constellation of forces associated with the power of “right.”

## References

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