



The banning of images: questions arising in the field of management

The banning
of images

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Abstract

Purpose – The purpose of this paper is to study how representation is conceptualized in Jewish culture, and how this relates to management. More specifically, it seeks to discuss the banning of images and what can be learned from this in the field of management.

Design/methodology/approach – The paper explores the meaning of the prohibition of images in the sacred texts. This serves as a starting point to discuss representation of the world and different forms of thought in the management field.

Findings – A major element in the banning of images deals with the involvement of the manager in decision making. The authors argue that organisational images such as accounting numbers are oriented towards economising our attention and thereby allowing the relative absence of the decision maker. The authors suggest that the banning of images reminds us of the importance of the manager's presence and of active participation in decision making and organisational transformation.

Research limitations/implications – The paper contributes to the literature on the roles of managerial representation, notably accounting figures, and supports the idea that accountability should not be limited to reporting (be it numbers or qualitative elements). This paper argues for developing the density of the account, for instance by using narratives. This research echoes recent practice turn in management, as the authors' findings can inform management teaching by providing students with dense case-studies of management as actually practised, analysed using sociological or psychological theories. Such dense case-studies do not aim to give students parsimonious models for analysis, or expose them to best practices: rather they seek to help them develop practical wisdom through a better understanding of management. This paper calls then for an increased presence rather than representation in management teaching classes, which is the main limitation of e-learning.

Originality/value – Rather than exploring the mechanism of accounting figures in the behaviour of organizational actors or taking a political perspective, this paper focuses on a deep representation of the organization often rooted in magical thought. Relying on the practical wisdom of the Hebraic biblical banning of images, this paper aims to deconstruct organizational thought so as to highlight its contradictions.

Keywords Judaism, Organizations, Managers, Decision making, Representation, Bible, Banning of images, Magical thought, Absence of the manager

Paper type Conceptual paper

1. Preamble: conflict in the biblical banning of images

The Bersheeva conference offered the authors a rare opportunity to examine “from the outside” the foundations of our way of thinking. Neither of us is Jewish, and being

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unfamiliar with Jewish culture can be an advantage. This paper aims to study how representation is conceptualized in Jewish culture, and how this relates to management. More specifically, this paper seeks to discuss the banning of images and how we can learn from this in the field of management.

This paper has at least two motivations. First, representation is central to management. In the context of the organization, such representation often takes the form of accounting figures. Accounting is frequently perceived as the true representation of the organization's activities. Indeed, as the generally accepted accounting principles state, accounting is supposed to ensure the production of neutral financial information. This is illustrated particularly in the principle of sincerity. According to this principle, accounting provides a fair image (also termed a truthful image)[1] of the reality of the company. However, this representational dimension has been questioned (Cyert and March, 1963; Simon, 1957, 1976, 1978; Morgan, 1988; Weick and Daft, 1983; Weick, 1969; Daft and Weick, 1984; Pesqueux, 2002). This is reinforced by the recent financial crisis and the different scandals over accounting fraud (e.g. Enron, Parmalat, Madoff, etc.) highlighting that accounting figures can be misleading. Second, accounting figures have been criticized for representing only financial reporting and ignoring social and environmental dimensions. This is linked with the emergence of social reporting (Gray, 2002; Larrinaga-Gonzales and Bebbington, 2001; O'Dwyer, 2005; Hopwood, 2009), accounting for social and environmental dimensions. However, such social reporting is also misleading as companies often use it strategically to appear more legitimate to stakeholders (Deegan, 2002, 2007; de Villiers and van Staden, 2006), while protecting their existing organizational practices (Archel *et al.*, 2009; Unerman and Bennett, 2004; O'Dwyer and Unerman, 2007). Thus, although being central to management, representation by using mainly numbers is problematic. However, we should blame not only accounting figures, but also people's behaviour, as well as their culture which is shaped by their religious traditions (Mortreuil, 2010; Meynhardt, 2010). In line with this, and extending previous work on the practical wisdom in management from the Christian (Meynhardt, 2010) and Chinese traditions (de Bettignies *et al.*, 2011), this paper aims to explore the concept of representation under strict Hebraic biblical banning (Besançon, 1994) and how this could relate to the field of management.

As a preamble we wish to highlight the tension that exists over representation by recalling the strict biblical ban (and the exemptions from it as described in *Exodus* and comparing this to Aristotle's description of the human being as a mimetic animal or a representation. The ban of images is mentioned several times in the Bible and specifically the Wisdom of Solomon recounts how human representation can lead to a divine cult.

Once in the book of *Exodus* (*Exodus*, XX, 4):

Thou shalt not make unto thee any graven image, or any likeness of any thing that is in heaven above, or that is in the earth beneath, or that is in the water under the earth.

In the *Wisdom of Solomon*, 14, 15-21:

15 For a father afflicted with untimely mourning, when he hath made an image of his child soon taken away, now honoured him as a god, which was then a dead man, and delivered to those that were under him ceremonies and sacrifices.

16 Thus in process of time an ungodly custom grown strong was kept as a law, and graven images were worshipped by the commandments of kings.

17 Whom men could not honour in presence, because they dwelt far off, they took the counterfeit of his visage from far, and made an express image of a king whom they honoured, to the end that by this their forwardness they might flatter him that was absent, as if he were present.

18 Also the singular diligence of the artificer did help to set forward the ignorant to more superstition.

19 For he, peradventure willing to please one in authority, forced all his skill to make the resemblance of the best fashion.

20 And so the multitude, allured by the grace of the work, took him now for a god, which a little before was but honoured.

21 And this was an occasion to deceive the world: for men, serving either calamity or tyranny, did ascribe unto stones and stocks the incommunicable name.

These two examples illustrate the fact that if the Bible takes care to mention these representational attempts, then they are an integral part of human temptation, or even of “human nature”, as Aristotle clearly states. Aristotle in *Poetics* (Aristotle, 384 BC/1970) proposes that human is a representational being (or gifted at imitation), “mimesis”: “first, the instinct of imitation is implanted in man from childhood, one difference between him and other animals being that he is the most imitative of living creatures and through imitation learns his earliest lessons; and not less universal is the pleasure felt in things imitated. We have evidence of this in the facts of experience. Objects which in themselves we view with pain, we delight to contemplate when reproduced with minute fidelity” (*Poetics*, Chapter IV).

In this paper, we seek to explore the representation and the banning of images in the Jewish tradition, and draw parallels with the field of management. To do so, this paper is structured as follows. Section 2 reviews the meaning of the prohibition of images in the sacred texts and how this relates to management. Section 3 presents representation and organizational magical thought. Section 4 discusses the idea of a zero level of image. Implications and future research are discussed in the conclusion.

2. The prohibition of images in *Deuteronomy*

The prohibition of images is traditionally interpreted as an attempt to prevent idolatry, in particular when an idol is mistaken for God (I am a jealous God). Here images are considered as misleading: the image misleads the believer by representing God. We can draw a parallel in this instance with management, where idolatry takes the shape of a misleading representation of organizations.

As illustrated in the Golden Calf episode, the banning of images is supposed to prevent the idolatry it can also generate (parallel to the verses on the father and his dead son). Although this episode is well known, we will briefly describe it here. Men create a golden calf while Moses is listening to God’s ritual instructions and receiving the tablets of stone. The people lose patience and ask Aaron to “make us gods, which will go ahead of us”. Accordingly, Aaron crafts a Golden Calf and sets up an altar in front of this representation before which the men dance and sing. This idolatry provokes God’s anger, but Moses manages to assuage Him (*Exodus*, 32, 1-16). In reaction to this, God orders men to make the Ark of the Covenant, a casket on which Bezalel represents golden cherubs, complex and hybrid beings whose existence may not be mentioned in reality. This episode describes idolatry, but also the first example of an exception in the banning of images. This exception is authorized by God and the representation concerns cherubs, which are not part of real life.

Another example of an exception to the ban of creatures' images is that of the serpent. This episode is related during the crossing of the desert (*Numbers*, 21: 8-9), when the Israelites are fed with Manna. They grow tired of this bread from heaven, and once again show their exasperation: "our soul loathes this light bread". They provoke God's vengeance; he sends fiery serpents among them. However, full of mercy, the Lord tells Moses to make a serpent of brass, and to put it upon a pole, and: "it came to pass, that if a serpent had bitten any man, when he beheld the serpent of brass, he lived" (*Numbers*, 21: 8-9).

In this episode, the exception is also authorized by God but this time the representation concerns a serpent, which is one of the earth's creatures and which, therefore, is part of real life. It is important to note that the serpent has a unique status in the Bible: it is the only creature to be cursed. In contrast, the cherubs in the previous example are heavenly creatures and are not included among the creatures described in *Genesis*. We should also note that the common element in these episodes is the impatience of the Hebrew people. They are waiting for the return of Moses, which is taking a long time, and they are impatient with having to eat the same thing all the time.

2.1 Representation and managerial urgency

The previous examples illustrated concern for immediacy. Men rely on representations because they are impatient (waiting for Moses, always eating the same Manna in the desert). This quest for immediacy is often linked to magical practices. These practices outline the absence of the represented item, as suggested in the etymology of the term representation. The very first managerial lesson we can draw from this is that the banning of images is a call for prudence regarding representations. This refers to the two related notions of present and presence.

In line with Aubert (2003) this impatience is an attribute of contemporary societies which are based on two illusions: possession and action. These are linked since we have to act in order to possess more, to conquer new markets and to maintain our position. This quest for possession and action refers to scarce social time, leading to a "violence of time" (Laïdi, 2000). This quest for time leads to time pressure, particularly exacerbated by our own death. Numbers aims at representing organizational time, but at the same time reduces presence. Indeed, the banning of images may rely on that: an attempt to represent God means that God is gone (absent, or dead as stated by Nietzsche). This would underline the lack of his presence.

The parallel decline of religious belief and saturation of the great sense-making myths (including the myth of progress) lead organizations to tend towards a meaning that exists only in the immediate present. This short termism is linked to the pressure of financial profitability. The representation is static and immobilizes the fluidity of time. It has no capacity for dynamism or evolution. The spatial image simply checks reality and reconstitutes only one thin dimension of it, without the density of existence caught in its temporality. It leaves aside the fullness of emotion, events or, worse still, the possibility of a future.

2.2 The creation of the world and the danger of representation

The Bible states that it is forbidden to represent living creatures for two reasons. It is impossible to represent life, and it is impossible to represent what has been created by God. The latter point relates to the reference in Genesis to the creation being an ordering of the world, as the name "ELOHIM" recalls. This term means "I order" in the

senses of both: to arrange, to set order; and to command, to give an order for. In other words biblical creation is what separates clearly elements that are mixed together in chaotic confusion. This confusion is both physical (elements are mixed together) and, even more so, deafening: the Hebrew biblical term for Genesis, “Tohu – Bohu” is used in French to describe a “racket”. Such creation is clearly linked to the separation of what was previously intertwined: heaven and earth, light and darkness, the differentiation of animals, even Adam and Eve, and in particular Adam, the primordial androgyny before the creation of Eve. This initial noisy separation is also alluded to in the “Big Bang” theory. From an organizational perspective, this ordering is illustrated by accounting. Accounting makes an entity, or a concept, calculable, and it consists of drawing boundaries between the included and excluded dimensions of this entity or concept (Skaerbaek and Tryggestad, 2010; Miller and O’Leary, 2007; Miller, 2001; Vollmer *et al.*, 2009; Callon and Muniesa, 2005). These images, limited by nature, frame the perception of not only organizational actors but also external actors. Indeed, numbers are often used to frame situations, behaviours or decision making by making some dimensions of the organization more salient than others.

The fact that it is impossible to represent life fully reminds us of the concept of “social mimesis” (Gebauer and Wulf, 1992, 1995, 1998). According to Gebauer and Wulf (1992, 1995, 1998), mimetic activity can relate to ideas or representations produced by art, literature or science. Goodman (1978) suggests that human beings deal with at least two worlds. The first world, assumed or postulated to exist, can be real, fictive, ideal or mental. The second world is mimetic and refers to the first one. This reference is called a “transworld relation”. Hence, by creating images, human beings create relationships between the image and the thing represented paradoxically shows them as simultaneously related and separate – provoking confusion, more elusive than a simple cancellation of what gives order to the world: the separation of elements. Mimesis, by mixing the elements together, confuses the order of creation. First, removing the separation bridges the gap between the representation and the object represented. Second, the representation plays a reversible role in the relationship between the image and the world. The object represented can become secondary to the representation. In this case the representation becomes predominant. Therefore, it is the prism through which we view the “first” world, allowing the possibility of comparison. This approximation of the model is illustrated in German, which uses *Anähnlichung*, to differentiate itself from the assimilation of aspects of the model, *Angleichung*. This question of the relationship between the image and the represented object has been explored by Belgian surrealist painter, Magritte in his famous painting *La Trahison des Images* (*The Treachery of Images*, 1928). This painting shows a pipe and below it, Magritte has painted, “Ceci n’est pas une pipe” (This is not a pipe). Magritte wanted to outline that the painting is not a pipe, but rather an image of a pipe.

To sum up, we distinguish here three kinds of orders. First, the non-magical order of the world consists of making a representation of the world that sticks to the world (where the representation is considered as the second world and the represented world is considered as the first world). Second, mimesis is an intermediary as it is always between two worlds, mediating between the inner and the outer, between individuals, between things and between the internal images of things. “Mimesis” contributes to the appropriation of the world and other people by creating a bridge across which connections can travel. Finally, in a magical order, the representation attempts to precede or anticipate the things represented.

3. Representation and organizational magical thought

If we learn from representation, the danger lies in confusing the representation and the represented thing, the word and the world, the word and the thing. The last name relates to the myth of the Edenic language, which describes Adam in the garden of Eden as able to name things and have direct knowledge of them without using the intermediary of words, this language being lost at the time of the fall, to be replaced by our “fallen” language.

We should remember that the link between the word and the thing is symbolic, and subject to change. When the representation attempts to precede or anticipate what is represented, we face a magical order, forgetting then the mobility of the symbol, as Cassirer (1965a-c, 1998) reminds us. According to him, the human being is not a mimetic animal, but is a *symbolicum animale*. Human beings and animals are not distinguished by language itself but rather by their relationship to language. Animals are able to communicate with signs provided by nature while human beings are able to create new signs from those available. Human beings emerged from nature and can be considered as cultural beings, through their power of representation. This capacity allows them not to remain “stuck in the not only existing but also captivating presence of things” (Vergely, 1998). Cassirer suggests that the functional circle of human beings operates a suspension between stimulus and response. This suspension includes a process of thought that alters, delays and depraves the human response. Thus, the human being no longer faces directly the reality received in the form of stimuli, but his relation to things goes through the filter of an ongoing dialogue with himself. He is no longer in a world of hard facts, but facts that are “corrupted”, because they have been transformed from their original nature, through the symbolic suspension.

The two cornerstones of human symbolization described by Jakobson (1956), are metaphor and metonymy. The first is based on similarity and the second on adjacency. These two semantic elements are the basic principles of magical thinking known as “friendly” as suggested by anthropologists (e.g. Frazer, 1998; Mauss, 1950; Tambiah, 1990). The idea of “friendly” is that similar things attract each other (the principle of contagion or metaphor). Once things are in contact, they continue to act on each other (metonymic principle). This is human thinking described by Lévi-Strauss (1962, 1968) as the “savage mind”, or rather wild thought, or first thought. This magical thinking is deeply symbolic and ritualistic, where incantation is often used to appropriate the virtues of the referent symbolically, and sometimes to reconcile the invisible powers that escape us. The individual tends to resort to symbolic operations when the reality he faces is technically not accessible or controllable.

The immobility of the symbol from the thing it represents is the anchor of magical thinking. This issue deserves attention if we remember the famous quarrel between Cratylus and Hermogenes (Plato, 400 BC/1997). For Cratylus, the word for the thing is the “real” name of the thing. The etymology explains why we gave it that name, and then we know what the thing is. From this perspective, the name summons up the thing and summarizes it as a definition. Human beings conflate, by nature, the name and the thing, thus confusing the bird, with the name “bird”. The word acquires as much autonomy as the thing: the word is now the thing. Hermogenes appears full of common sense in the debate, saying that the word is a label, a convention stuck to the word. However, he draws this conclusion: “whatever the name given to a thing, it is just the name; if then we give it another name and you give up the first one, the second is not less accurate than the first” (Plato, 400 BC/1997). The quarrel is *aporetic*, and seems to call for some scepticism because both are right.

Along similar lines, the symbol can be considered one of the properties of the thing along with its physical and other properties. As in religious thought, the name of God is integral to the nature of God; or like children for whom a thing is the word that refers to it. The neglect of the mobility of the symbol, when representation comes to take precedence over the thing represented, is the source of the phenomena of magical thinking around the invocation of a nameable thing (whose name has stuck to the thing named). The invocation may take the place of event: the name stands absolutely for the thing, like the call of the devil himself in the ceremonies of witchcraft. Through the use of symbols to think about the world (*cogitatum*), thought continues to relate the *cogito* (i.e. what allows the first world to come to my ego), to this *cogitatum*. It is as if thought, remaining attached by contiguity to the world itself as it is manifested, forgets thereby the fundamental mobile nature of the symbol. The symbol is an artefact of the perception of the world. Action by contiguity on the symbol (including representations or images) is action on the world itself. Forgetting this symbolical mobility, suggests that the symbol is now the thing itself, and causes many cognitive illusions.

Cassirer explains the confusion between the first world and the symbolic world by the very particular nature of human knowledge. This characteristic is the need to distinguish between reality and possibility. Indeed, lower human beings are prisoners of the world of sense perceptions, perceiving physical stimuli and reacting to these stimuli, but without any idea of possible things. In the biblical tradition, divine or superhuman understanding does not distinguish between reality and possibility, as any conception of God is a pure act. God cannot think of a thing without creating by this very act. This does not mean that this *intuitus originarius* really exists. Magical thinking appears then, when the understanding confuses the being and meaning, the *cogito* and *cogitatum*. Since human knowledge is symbolic by nature, symbolic thought requires the separation of the real from the possible, the actual from the ideal. Otherwise the symbol may soon be invested with magical or physical powers (Cassirer, 1944). This idea is a great warning against a common attitude in present day organizations where it is considered that acting on an organization chart is acting on the organization, reducing costs by 10 per cent on an Excel income statement is sufficient to trigger that reduction at the operational level, or creating a business plan is business development (Laguecir *et al.*, 2010).

The emergence of this magical thought in organizations has become inevitable, for organizational human activity is increasingly abstract, and becomes in itself a producer of signs, no longer producing manufactured products. So when the activity of a manager (or consultant) is reduced to the production of a sign, and no longer to the creation of a common sense shared by everyone in the organization, he becomes a magician, hoping that his incantations will resonate and cause effects in the real world. Hence the appearance of managerial double talk, sometimes close to newspeak (a ritual designed to blunt criticism by providing a series of magical incantations disguised as necessary chains of axioms).

4. Specular games and the need for a zero degree images

Social mimesis calls up speculative bubbles, self-referential dynamics, mirrors and diffraction games, specular games, reflections of reflections, etc. This can give rise to the illusion that we see a world going on, independently from the real one. Girard (2011) in particular underlined the perverse game of mimetic rivalry and its effects on teenagers. The game of mimesis can generate self-references that are cut off from the "first" world, the original world. In this case banning images takes on a specific

meaning: to stop the specular game we would need a total absence of images and reflections. Indeed this game can lead human beings to feel like their own God, in other words to invent a complete, new, totally virtual world, after the fashion of films such as *Matrix* and some of Baudrillard's (1976) proposals. The banning of representation suggests lying down a "forbidden image", an initial zero image, the first necessity for the construction of a world that is not self-referential, and which will not be lost in the abyss. This zero is often the basis for the construction of systems: the zero had to be borrowed from the Arab world (who themselves borrowed it from India and developed its conceptualization further) for modern arithmetic to be invented.

So an image must be forbidden to prevent the specular game, which is why we must not look upon God and why it is forbidden to represent Him.

The proliferation of images, especially in the contemporary world, leads to a system of multiple regimes, in a game of reflection and diffraction of appearances, making it increasingly difficult to distinguish the image from reality. Morgan (1988) describes this multiplicity of images to comprehend organizations in search of "imaginization", since all organization and management theories are based on implicit images, leading us to see organizations in a particular way but which is unfortunately partial or even biased. These ways highlight an organizational aspect and therefore elude other ways of looking at the ectoplasmic bodies that are organizations.

Consequently, contemporary images become incapable of referring to the reality of things as they did during the classical era of the image. Contemporary images blur the boundary between fiction and reality, notably by replacing the representational dimension of the image (the manifestation of the effective absence of it) and by giving the illusion of a presence. The proliferation of images ultimately means nothing and makes no sense, in particular when these images become a mimetic, self-referential game. We need a forbidden image to stop the proliferation of reflections and a direct, carnal relationship, not to worlds but to life, for worlds can be self-referential (cf. Goodman, 1978). Here we agree with the proposals of Clément Rosset (1997) and his "incursions into the area of reality, by which we refer primarily to existence as a singular fact, with neither reflection nor copy: an idiocy, in the initial sense of the term" (p. 7). The forbidden image is also the image that will make it possible to be on the side of the future rather than the present, and to be open to transformation.

The God of Judaism is a God who is not seen but is listened to (the famous Shema Israël prayer). So why is there this Jewish concept of a God that we listen to but cannot see? Why have we favoured a hearing rather than a seeing relationship? The interpretation that we suggest is the following: God entrusts Adam and his descendants with the project of transforming the world through the work to which they are condemned. Observing images prevents us from continuing to work whereas listening allows it, since our hands can continue to work, which they can rarely do in a relationship with an image, in particular in the context of biblical writings.

5. Conclusion

In this paper, we describe the biblical wisdom embodied in the banning of images and representation as a means to prevent idolatry. From the management perspective, idolatry takes the form of action upon a representation, as organizations are not as easily accessible as the natural world. In its quest for representation, management privileges the present and urgency, contrasting them with the Jewish notion of

God's presence which can be heard but cannot be seen. Therefore, biblical wisdom invites us to distinguish reality from possibility and, moreover, to abandon magical thought. Such magical thought, the idea that acting on representations can transform the world, is often found in managing by numbers. More precisely, accounting figures, systems, tools and devices are perceived as acting on the world. Acting on them would lead to changing the world. This connects to the body of research on the disciplining role of accounting (Burchell *et al.*, 1991; Miller and Rose, 1990) which illustrates that numbers allow action at a distance (Robson, 1992). This action at a distance exemplifies magical thought and suggests the absence of the manager.

In contrast, the world as described in this biblical wisdom calls for the manager's active presence in work and practices, leading thereby to transformation of the real world. The presence of the manager, or some other decision maker, is also needed in the current context of corporate social responsibility and increasingly accountability. Indeed numbers, in the form of financial and social reporting have demonstrated their limitations in representing the organization. Here, idolatry led to thinking that these images were reliable. The production of such reporting is symptomatic of human beings' impatience and the related absence of the represented object. However, representations by numbers are increasingly criticized, more specifically in the context of corporate social responsibility. Alternative forms of accountability are emerging, in the form of narratives (Milne and Chan, 1999; Bebbington *et al.*, 2008). If, from the biblical point of view, narratives are questioned for their lack of formalism, they imply that we listen to the story narrated. Such narratives do not aim at merely representing replacing traditional forms of reporting: they are supposed to complement them by improving the image and then the accountability.

The implications of this research can be better understood in the context of management education and curriculum development. Indeed, this research echoes the recent practice turn in management (Whittington, 2006, 2011). It may inform management teaching by providing students with dense case studies of management as actually practiced, and analysed using theoretical perspectives such as sociology and psychology. Drawing on ethnomethodology, such dense case studies do not aim to give students parsimonious models for analysis, or expose them to management best practice, but rather they aim to help them develop practical wisdom through a better understanding of management.

In short, the practical Jewish wisdom of banning images offers a different solution to the problem of representation not only for decision making, but also for the way to teach the relationship between what is accounted for; and the actual practice. Understanding this relationship better can feed from business school classrooms directly into practice, as this teaching helps shape more effective practitioners, be they managers, consultants or entrepreneurs. Representation is opposed to presence, which is recalled by the Jewish wisdom of preferring listening (or agreement) over vision. This is why e-learning lectures (representational by nature) are difficult to implement and are very limited when compared with presence-based education. In particular, we suggest that in management education much needs to be done in curriculum development regarding this issue. For instance, one of the authors has developed a specific entrepreneurship course (Colas, 2007), in order to make up for the absence of practice and practitioners in the classroom, and to overcome the very well-known limitations of traditional business plan teaching (Laguecir *et al.*, 2010). This session has

been designed around an entrepreneur and using psychological and sociological perspectives. More specifically, based on a narrative of the entrepreneur's life, the students have to portray him or her and then elaborate a certain mimesis of the entrepreneur's project. Similar developments are taking place in the teaching of strategy as practice (Jarzabkowski and Whittington, 2008). We suggest that business school deans who wish to train responsible and humanistic managers should support such developments to assist accounting and management teachers facing the impasse of management education by numbers.

Note

1. Translation of the principle of "image fidèle" from the French accounting standards.

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