"When you make manager, we put a big mountain in front of you":
An ethnography of managers in a Big 4 Accounting Firm

Martin Kornbergera,b,⇑, Lise Justesenb, Jan Mouritsenb

a University of Technology, Sydney, Australia
b Copenhagen Business School, Solbjerg Plads 3, DK-2000 Frederiksberg, Denmark

A B S T R A C T

Previous studies of the socialization of trainee accountants put emphasis on how disciplinary power mechanisms shape their professional identities. Literature on the ongoing growth and commercialization of the Big 4 Accounting Firms suggests that senior employees, and especially partners, have to be understood as entrepreneurially minded agents. These two bodies of knowledge provide the theoretical vantage point for our empirical analysis of the “missing link” between trainee and partner – the manager. Based on an ethnographic study of a Big 4 Firm (pseudonym Sky Accounting), we suggest understanding the career step of the manager as a rite of passage that has two effects: first, managers experience that their previous identity is destabilized; and second, our study shows how a set of new practices (performing, playing games and politicking) shape the identity of managers, enabling them to navigate the complex organizational network of a Big 4 Firm. We conclude our paper with a discussion of power effects of the rite of passage, how it shapes the identity of managers, and the practice of managerial work in a Big 4 Accounting Firm.

Introduction

This paper addresses the following research question: how can we understand the organizational space between trainees and partners in large accounting firms? Hierarchically, the manager occupies the space between the trainee and the partner. In existing literature, the manager seems to be a neglected species. While previous studies of accounting firms have shown how junior staff members are socialized and disciplined into professional accountants (e.g. Anderson-Gough, Grey, & Robson, 2001; Coffey, 1994; Grey, 1998), other scholars have focused on the identity of partners (e.g. Covaleski, Dirsmit, Heian, & Samuel, 1998; Dirsmit & Covaleski, 1985). Following these accounts of careers, socialization and the formation of professional identity, studying the identity of managers and analyzing how they make sense of their journey from junior trainees to potential partners is an important yet overlooked topic. As our empirical narrative will illustrate, managers experience a fundamental transition, which we analyze as a rite of passage (Bourdieu, 1991; Turner, 1967; van Gennep, 1960). In this rite of passage, the world of junior accountants is deconstructed and newly promoted managers learn to brace themselves for the complexities that constitute the organizational realities of a Big 4 Accounting Firm.

This paper aims to make a theoretical and an empirical contribution to accounting studies. First, this paper contributes with a rich ethnographic analysis of the space of the manager in a Big 4 Firm to the growing body of accounting firm ethnographies that have emerged in the fields of accounting, organization studies and the sociology of the professions (Anderson-Gough et al., 2001; Anderson-Gough, Grey, & Robson, 2005; Coffey, 1994; Covaleski et al., 1998; Dirsmit, Heian, & Covaleski, 1997; Grey, 1994, 1998; Kornberger, Carter, & Ross-Smith, 2007).
The socialization of trainees

A number of studies (e.g. Anderson-Gough, Grey, & Robson, 1998; Anderson-Gough et al., 2001, 2005; Coffey, 1994; Grey, 1994, 1998) show how trainees in big accounting firms are disciplined, not only in terms of technical skills but also in terms of conduct in a broad sense. These disciplinary mechanisms are often connected to powerful discursive constructs, such as, “being a professional accountant” (Grey, 1998), “client service” (Anderson-Gough, Grey, & Robson, 2000) or “career” (Grey, 1994), that have strong regulating effects on the trainees’ behavior and attitude. Subtle ways of forming conduct are related to everyday social practices in which the notion of being a “professional” accountant is linked to and made equivalent to specific ways of talking, dressing, behaving and even feeling at the office (Coffey, 1994; Grey, 1994, 1998). For instance, Grey (1994) describes how trainees are expected to be visibly enthusiastic at work. The appropriate and professional accountant is constructed as a people who conduct themselves in a certain way and make sure that this conduct is visible at the office. Disciplinary practices exercise powerful effects on trainees and create disciplined professionals, who tend to behave in accordance with the norms of the firm and the values of the profession (Anderson-Gough et al., 1998, 2000, 2001; Grey, 1994, 1998). In other words, the disciplinary mechanisms imply that individuals are socialized, molded and formed to “fit in”. The literature on the sociology of the profession has repeatedly emphasized this aspect of becoming a professional, i.e. that the presentation of professional values is a crucial skill (Abbott, 1988; Coffey, 1994; Freidson, 1994), or, to use Goffman’s wording, presentation of the self and impression management are central to becoming a professional (Goffman, 1959; Pentland, 1993). In other words, the early formative years in the career of accountants transform them into performers who are able to act out the script delineating what it means to be a professional convincingly.

The socialization process does not unfold without reluctance, resistance and individual strategizing (e.g. Anderson-Gough et al., 2001; Coffey, 1994). Different management technologies, such as time management devices, constitute one important aspect of the disciplining of novices. These devices range from technologically quite simple “personal planners” (Coffey, 1994) to rather complex time budgeting systems (Anderson-Gough et al., 2001). The time management technologies are described as pervasive and an important aspect of the regulation that is part of the trainee socialization process. In a Foucauldian sense, these devices discipline and normalize the trainees. Yet, trainees are not only subjected to such disciplinary mechanisms, but are also, in the words of Anderson-Gough et al. (2001, p. 100), “actively involved in ‘managing’ the organizational recording of time to further their career progression”. The corollary of this insight is that trainees are not only disciplined into professional conduct; rather, actual conduct is formed through mechanisms of discipline in which both power and resistance, control and agency are part and
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