



## Foucault's prison? Management control in an automotive distributor

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From its roots in the writings of Robert Anthony and his colleagues at Harvard Business School, the field of management control has expanded greatly, drawing on a wide variety of perspectives. With reference to a case study of a British automotive parts distributor, this paper considers the usefulness of a Foucauldian perspective for understanding management control. Some support is expressed for the usefulness of the notions of disciplinary power and surveillance, but it is concluded that, because of the empirically contingent degree of agency that remains available to managers, it is better to appropriate Foucault's contribution via the work of Anthony Giddens.

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### 1. Introduction

The study of management control has been undergoing a series of significant challenges and reorientations in recent years. Two strands have been particularly evident in this process of reorientation. First, there has been a concern to investigate the ways in which management control actually takes place in organizations, seeking to enrich or critique the depictions contained in the canonical texts of the subject. Second, often recognizing the need for, and indeed inevitability of, conceptual lenses when developing an understanding of management control in practice, scholars have drawn upon a variety of theories within the social sciences.

While related ideas can be discerned in earlier writings, the modern development of a literature on management control should be credited to the "seminal" work of

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Robert Anthony and his colleagues at the Harvard Business School (Otley, 1994). It is this body of work that represents the "mainstream" (Berry *et al.*, 1995) or "prevailing orthodoxy" (Lowe and Puxty, 1989) of the subject. They have provided a number of definitions of the subject over the years. One of the more recent defines management control as "the process by which managers influence other members of the organization to implement the organization's strategies" (Anthony, 1988, p. 10). Implicit in this definition is the location of management control between strategic planning, which Anthony views as comprising decisions about goals and the strategies designed to achieve them, and task control, which is the process of ensuring that operations are carried out both efficiently and effectively.

Management control is thus conceived as being "in the middle" of what is usually depicted as a hierarchical framework, connecting thought to action, with roughly equal importance being accorded to planning and control. However, while this helps to delineate the domain of management control, it gives no direct indication of its content. Anthony and his colleagues locate their work in accounting, but seek to relate it to other managerial and intellectual disciplines, including social psychology and some organization theory. Although their approach might not, in practice, be conceived as broadly as they appear to claim, other authors have brought a variety of perspectives to the study of management control including some, such as general systems theory and cybernetics (Amey, 1979), which arguably help to counteract the somewhat introspective focus of the Harvard tradition.

Nevertheless, a number of commentators have suggested that management control has suffered from an impoverished "philosophy" (Hofstede, 1978) and has developed quite narrowly. Tending to the furtherance of technical control, it "has developed with little discussion of the social and/or moral conditions under which it does, can or should take place" (Chua *et al.*, 1989, p. 3). Even the more outward-looking perspectives such as general systems theory tend to carry with them a somewhat conservative ideology (Berry *et al.*, 1995). In particular, the management control literature has tended to take managerial prerogatives for granted. As Robson and Cooper (1989, p. 84) note, it "ignores the issue of power and conflict and treats organisations as unitary entities with well defined and essentially agreed purposes". They point out that in Anthony's approach there is a theory of power as authority present, even in its absence, as strategies are formed and pursued through concrete tasks.

As a result of these misgivings, recent years have witnessed the development of more critical perspectives on management control which explicitly address issues of power (Chua *et al.*, 1989). Robson and Cooper's own recommendation that the thought of Michel Foucault, which recognizes the movement of power throughout organizations and society, should be drawn upon has found support in a number of studies of particular organizations (e.g. Roberts and Scapens, 1990; Hopper and Macintosh, 1993, 1998; Walsh and Stewart, 1993; McKinlay and Starkey, 1998b). Thus, although Foucault wrote virtually nothing on management or accounting, he has "become a major influence within these fields" (Hoskin, 1998, p. 94). The purpose of this paper is to assess, through the presentation and discussion of a particular case study, the value of this emerging Foucauldian perspective for the study of management control.

The first main section of the paper builds on the above discussion by outlining the *prima facie* case for drawing upon Foucault. The second main section considers

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