Dirty work and the construction of identity. An ethnographic study of management accounting practices

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A B S T R A C T

This paper examines the processes by which identity work influences accounting and organisational practices. Analysing ethnographic material, we study how accountants engage in a struggle for recognition in a context where tensions emerge from the confrontation between idealised occupational aspirations and situated possibilities. To theorise this struggle we draw on Everett Hughes's conceptualisation of a moral division of labour. Building on his concept of "dirty work", we differentiate between the "unclean" and the "polluted". Accountants have to perform tasks that are incompatible with the aspirational identities they claim; more than "boring", these tasks become symbols of misrecognition. We call these unclean tasks. Yet even tasks that, in a more favourable context, would be associated with prestigious aspects of the job, can become degrading in specific situations. We call them polluted work. We highlight how trying to comply with a positively-anticipated role transition can help avoid unclean work yet generate more polluted work. Our analysis suggests that paying greater attention to symbolic differentiations between prestigious and shameful aspects of work can improve our understanding of accounting, identity work and organisational practices.

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Introduction

Accounting influences the production and reproduction of individuals' interpretive schemes, their sense of self, and the construction of their identity (Roberts, 1991). However, there is still much to learn about how identity construction influences accounting and accountability processes. Drawing on Giddens' (1991) theorisation of (self-)identity as a reflexively organised narrative, Alvesson and Willmott (2002) show that individuals do not passively conform to social pressures; rather, they actively position themselves within conflicting identification possibilities. More precisely, Alvesson and Willmott's argument is that individuals attempt to enact coherent, distinctive constructions of themselves through processes they call "identity work" (see also Knights & Willmott, 1989). They study how organisational control is exercised through the orientation of these self-positionings and self-constructions, in the form of discourses designed to influence individuals' self-identity narratives – a process they call "identity regulation". In this paper, we investigate the processes by which identity work influences accounting and organisational practices. Does one individual have the power to influence accounting production and/or its use so as to make it more consistent with his or her vision of him- or herself? What happens when two or more individuals, participating together in the construction of accounting numbers, adopt conflicting self-positionings? How do their identity claims and identity work influence accounting users' own narratives and views, and how are they influenced by those narratives and views?

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The part played by management accountants is of interest for our research, since they work at the boundaries between production and use of accounting numbers. Previous studies illustrate the diversity of tasks and practices undertaken by management accountants (Ahrens, 1996; Ahrens & Chapman, 2000; Burns & Baldvinsdottir, 2005; Granlund & Lukka, 1998a, 1998b; Hopper, 1980; Mouritsen, 1996; Sathe, 1982), usually relating them to two alternative roles for management accountants – the bookkeeper role and the business-oriented role. The bookkeeper role involves number-crunching tasks and is generally presented as a traditional not to say old-fashioned orientation for an accountant (Friedman & Lyne, 1997; Granlund & Lukka, 1998a). Business-oriented management accountants, in contrast, are expected to help and advise managers (Hopper, 1980; Sathe, 1982), take part in daily operational decision-making processes (Ahrens & Chapman, 2002; Granlund & Lukka, 1998a) and undertake strategic interventions (Ahrens, 1997). As a result management accountants are exhorted, and assumed to be willing, to become more and more business-oriented (Burns & Baldvinsdottir, 2005; Järvenpää, 2007). This trend is seen by many researchers as a positive development that is undeniably progress.

However, these analyses neglect the moral and symbolic aspects of work, overlooking the insecurities and fragility of management accountants' sense of self, their subjectivity and identity construction. The focus on professional and political aspirations leads these studies to disregard the ways in which management accountants become subjugated as their sense of self is shaped through normative pressures. Axel Honneth (1995) argued that, being vulnerable to the judgement and evaluation of others, subjects engage in a struggle for (identity) recognition. Normative pressures produce considerable tension and anxiety as people try to secure a sense of self. These tensions, which may result in negative feelings and defensive actions, have a dramatic influence on identity work (Alvesson & Willmott, 2002; Knights & Willmott, 1989). Understanding of organisational practices can thus be furthered by considering how organisational members try to secure a positive identity for themselves in a struggle for recognition.

These factors and their consequences can be better understood by considering organisational practices as embedded within what Everett Hughes (1956) calls a "moral[1] division of labour". Studying the relations between work and the self, Hughes showed how members of an occupation create a symbolic separation between the types of task they undertake, based not only on technical distinctions but also on moral distinctions related to the prestige, pride, or alternatively the shame or disgust they feel for undertaking them. These symbolic hierarchies relate to the distance between the role actually performed and an ideal of the role as normatively defined by an occupation. To achieve a valued identity, members of an occupation create a positive image of their role and work, but that image remains vulnerable to (non- and mis-)recognition by audiences and may be undermined when tasks apparently incompatible with their claimed identity must be done. These tasks constitute what Hughes (1951a) calls their "dirty work". A person's status and identity depend on his/her occupation's position vis-à-vis other professions and occupations as much as on the individual's position in the occupation (Hughes, 1958, 1970). The members of an occupation thus seek out the tasks which carry the most prestige, and seek to delegate what they see as the "dirty work" in order to give their occupation a more respectable image (Hughes, 1951a). Dirty work does not mean the tasks people try to avoid, delegate or hide simply because they are too 'humble', routine and mundane to be considered relevant and interesting; dirty work is the tasks considered demeaning and shameful because they contradict what the occupation normatively defines as its pride and virtue, and therefore threaten to shatter the fragile image the occupation puts forward for itself and its members.

This conceptualisation of a moral division of labour reintroduces the symbolic aspects of work and the fragile nature of identity work within the study of organisational practices. Identifying the antecedents and consequences of what is considered dirty work – i.e., studying what individuals hide and despise in their daily activity – casts light on the links between identity work and organisational practices. This approach, which can be called a "negative ontology", improves our knowledge of organisational practices by complementing the studies of organisational roles that focus on their positive aspects as defined through occupations' rhetoric about what makes their members proud of their influence and useful contribution to society.

The existing literature on management accountants' practices adopts a positive ontology, focusing on what is expected and aspired to, in other words what makes the occupation appealing and rewarding. This is consistent with the notion that accountants are influential enough to delegate any undesirable tasks to less powerful individuals in their organisation. Yet our analysis shows that alongside activities that confer a sense of self-worth, management accountants' work also includes a whole range of duties they find demeaning and seek to delegate, reduce, or hide: the "dirty work" (Hughes, 1951a) discussed above. The ethnographic case study presented in this article observes management accountants who feel unable to become 'fully' business-oriented, which creates tensions in their self-identity narratives. Drawing on a negative ontology, we study how those management accountants consider some of their tasks incompatible with their aspired-for role, and how they handle this dirty work in the struggle to achieve recognition and secure a more positive identity.

The case illustrates that management accountants occupying a bookkeeper role may consider their situation as a personal failure that undermines their sense of self and professional achievement, leading them to define bookkeeping as inconsistent with their aspired-for identity and hence as basically a source of dirty work. More precisely, several individual trajectories and self-positionings emerge from the case, based on differing views of what the management accountants' identity is and should be.

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[1] The "moral division of labour" does not refer to the morality or immorality of the tasks undertaken, but rather to the symbolic dimensions that are associated with each task.