



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

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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.

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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, Dirsmith, Heian, & Samuel, 1998; Dirsmith & 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 Genneep, 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; Dirsmith, Heian, & Covaleski, 1997; Grey, 1994, 1998; Kornberger, Carter, & Ross-Smith,

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2010; Pentland, 1993). The paper complements these critical studies on the early socialization of trainees (e.g. Anderson-Gough et al., 2001; Coffey, 1994; Grey, 1994) and the work on identities of partners (e.g. Covalleski et al., 1998) by analyzing the “missing link” between trainees and partners – managers. Our study provides a more complete empirical understanding of that important, yet under-researched, missing link. Second, the paper advances our theoretical understanding of the identity of managers and the practice of managerial work in the context of a Big 4 Firm. Following Hinings, Greenwood, and Cooper (1999, p. 151), it is pivotal to understand what *management* actually means in the context of accounting firms, i.e., “[t]he issue for these firms is recognizing something called ‘management’ which goes beyond financial.” If management is indeed one of the central features of the managed professional business (MPB) (Cooper, Hinings, Greenwood, & Brown, 1996), we need to theorize the identity of managers and the practice of managerial work in a global Big 4 Firm – a task we undertake in the theoretical contribution of our paper.

Theoretical background

Identity, careers and the accounting profession

The notions of career and professional identity are hallmarks of accounting firms. A central part of an accountant’s career is the charter – hence chartered accountant – that develops via a set development program. Typically, the program involves 3-years of training that include course work and practical activities, after which a professional body will grant the charter to the individual. The professional’s role is defined by the acquisition of technical skills, expert knowledge and a professional outlook. The corollary of this understanding is the assumption of the accounting career as the steady and predictable development of professional identity reflecting a continuous improvement of technical expertise that accumulates over time in a linear fashion (see Paisey, Paisey, & Tarbert, 2007).

Recently, the notion of professional identity has instigated a more subtle approach to the study of individuals’ careers in accounting firms (e.g. Gendron & Spira, 2009; Kosmala & Herrbach, 2006; Miller, Kurunmäki, & O’Leary, 2008; Suddaby, Cooper, & Greenwood, 2007). These approaches share an interest in identity formation processes and technologies of identification that provide the mechanisms through which professional subjectivities are forged (e.g. Anderson-Gough et al., 2001, 2005; Covalleski et al., 1998; Dirsmith et al., 1997; Fogarty, 1992; Grey, 1994, 1998; Pentland, 1993; Power, 1991). Many of these studies draw inspiration from Foucault’s (1977) analysis of power, and explore identity as a result of disciplinary regimes that constitute individual subjectivities. These studies focus on analyzing the processes of transformation, the power mechanisms that work through them and the forms of resistance that emerge. Two distinct bodies of literature within this critical stream of research are of particular relevance for our research: first, studies on the disciplining of

trainee accountants and, second, research on the identity formation of partners.

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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