#### G Model YMARE-582; No. of Pages 12

## ARTICLE IN PRESS

Management Accounting Research xxx (2016) xxx-xxx

FISEVIER

Contents lists available at ScienceDirect

## Management Accounting Research

journal homepage: www.elsevier.com/locate/mar



### Beauty or not beauty: Making up the producer of popular culture

Claire Dambrin<sup>a</sup>, Caroline Lambert<sup>b,\*</sup>

- a ESCP Europe, 79 Avenue de la République, 75011 Paris, France
- <sup>b</sup> HEC Montréal, Canada 3000, Chemin de la Côte Sainte-Catherine, Montréal, Québec, H3T 4A7, Canada

#### ARTICLE INFO

Article history:
Available online xxx

Keywords:
Governmentality
Beauty industry
Making up
Self
Unobtrusive controls

#### ABSTRACT

Popular culture and the institutions and rituals that make it possible have become overwhelmingly significant in modern life. In this paper, we draw upon governmentality studies to explore the making-up (du Gay et al., 1996) of brand managers in a leading international cosmetics firm. Through in-depth interviews and participant observation, we analyse the control mechanisms through which brand managers embody their product and are made consumer subjects inside their own organisation. Illustrating how these key intermediaries of popular culture become "simultaneously promoters of commodities and commodities they promote" (Bauman, 2007), we not only account for the control practices in use in a key organisation related to popular culture, but also investigate how certain control practices shape the very site of popular culture.

© 2016 Elsevier Ltd. All rights reserved.

#### 1. Introduction

We're able to make beauty products because we're all obsessed with beauty. You can see that we're obsessed with our appearance. If you aren't, people will say "she has no taste" so "she won't know how to make a good product".

(Product Manager, Luxury Goods).

The institutions and rituals that make consumption possible have become overwhelmingly significant in modern life (Zuckin and Maguire, 2004). The business of beauty, and consumption of cosmetics in particular, is a characteristic feature of popular culture (Jeacle, 2006). Recognising the richness of this field, some researchers have recently undertaken insightful explorations into the role of accounting in the domain of fashion and cosmetics. There are interesting analyses of the specific use of accounting devices to foster innovation and value creation (Busco and Quattrone, 2015) and creativity, inspiration and style in creative teams (Davila and Ditillo, 2013; Sargiacomo and Neu, 2015) in high-fashion settings. Institutional perspectives have been used to capture and understand changes in management accounting systems in fashion firms (Sargiacomo, 2008). The governmentality thesis has been acknowledged to convincingly unlock the interlinkages between accounting and popular culture (Jeacle, 2012a,b, 2015; Miller and Rose, 1997). When governmentality studies focus on consumption

http://dx.doi.org/10.1016/j.mar.2016.03.003 1044-5005/© 2016 Elsevier Ltd. All rights reserved. and popular culture, they mostly explore the making-up of *consumers* (Hodgson, 2002; Jeacle, 2012b, 2015; Miller and Rose, 1997). In this paper, we seek to further the research agenda of accounting as a site of everyday culture (Jeacle, 2009), by focusing on the process of "making-up" key intermediaries of popular culture in organisational settings, specifically brand managers in a leading international cosmetics company.

This article adds to the limited number of studies focusing on the subjectivation of individuals at work in relation to features of popular culture (Driver, 2008; Kelly et al., 2007). In particular we explore how unobtrusive control mechanisms make brand managers producers of popular culture, emphasising the role of self-practices (Foucault, 1986) as control devices.

We conducted a field study in an iconic organisational setting related to popular culture: one of the world's leading beauty products firms (called "Beauty" in our study). Our analyses are founded on twenty-one interviews with product and brand managers, and a content analysis (of the firm's website and documents such as performance assessment grids). Reflexivity was enhancedby the fact that one of the authors had spent a three-month period of immersion in the Luxury Goods Market division, some time before the present research was undertaken.

We contribute to governmentality studies on consumption by showing how accounting, through the making-up process (du Gay et al., 1996), shapes the consumption trends driving popular culture. We show that the making-up process for brand managers consists in bringing them to embody their products. Effective brand managers develop self-practices with the aim of becoming an attractive, marketable product ready to be sold, conforming to the

<sup>\*</sup> Corresponding author.

E-mail addresses: cdambrin@escpeurope.eu (C. Dambrin),
caroline.lambert@hec.ca (C. Lambert).

## ARTICLE IN PRESS

C. Dambrin, C. Lambert / Management Accounting Research xxx (2016) xxx-xxx

diktat of beauty and good taste, while simultaneously being at the cutting edge of fashion, and constantly promoting themselves. Through this subjectivation process, brand managers are recognised as important crafters of the very products that characterise everyday beauty.

In this study, we also show that self-practices work as a control device in post-disciplinary settings, contributing to Foucauldian studies. We highlight the role of accounting, particularly unobtrusive control practices (Carlsson-Wall et al., 2011; Cheney and Ashcraft, 2007; Loughlin, 2014; Wieland, 2010) in the making-up (du Gay et al., 1996) of effective brand managers. It is through unobtrusive control practices, above and beyond more traditional hierarchical and peer controls, that brand managers embody their products. We further analyse the nature of these unobtrusive controls, showing that they rely on tacit, changeable norms, powerfully echoing the very characteristics of fashion and popular culture. Unobtrusive controls also encompass a transformation of the self which goes well beyond an exercise of conforming to the norm and requires intense, continuous marketing of him/herself by the individual.

The paper is organised as follows. The next two sections provide an overview of governmentality studies on consumption and studies of the key intermediaries of popular culture, in particular accounting devices and/or professionals involved in production of that culture. The fourth section presents the research design. The fifth section analyses the making-up of brand managers as producers of popular culture and its related control mechanisms. The sixth section discusses the role of accounting in shaping popular culture, reflecting on both the nature of the unobtrusive controls involved in the making-up of brand managers and the blurring of the line between production and consumption that is fostered by accounting mechanisms.

#### 2. Governmentality and popular culture

According to Foucault, government is to be understood not simply as a political institution but overall as a form of power referring to "the conduct of conduct" (Gordon, 1991: 2). "To govern in this sense, is to structure the possible field of actions of others" (Foucault, 2000: 341); that is to say, government is a form of activity aiming to shape, guide or affect the conduct of people "by working through our desires, aspirations, interests and beliefs" (Dean, 1999: 11). As du Gay (2000, p. 168) suggests, governmentality "create[s] a distance between the decisions of formal political institutions and other social actors, conceives of these actors as subjects of responsibility, autonomy and choice, and seek[s] to act upon them through shaping and utilizing their freedom". Attempts to operationalise particular rationalities of government take a technological form (Foucault, 1986, pp. 225-256) and ultimately reveal the subjectivating power of not only disciplinary techniques, but also techniques of the self. Governmentality studies have been helpful in the move away from a disciplinary angle, and conceive self-practices more as providing the necessary framework within which freedom can be exercised (Munro, 2012, p. 347). As Foucault himself remarked: "Perhaps I've insisted too much on the technology of domination and power. I am more and more interested in the interaction between oneself and others and in the technologies of individual domination, the history of how an individual acts upon himself in the technology of self" (Foucault, 1988, p. 19). To investigate how individuals become active agents in their own government, a governmental stance necessitates "an examination of the seemingly banal mechanisms which make this form of government a practical possibility" (du Gay et al., 1996: 272). Our daily lives include an infinite array of such banal mechanisms and interactions to which we are exposed in a popular culture society. In particular, "governmentality yields an understanding of the linkages between the micro-processes of calculative practices at one end of the spectrum and the big macro agenda at the other end" (Jeacle, 2012a, p. 588). Governmentality also highlights the making-up of individuals through the management of their own conduct: "being 'made up' suggests a material – a cultural process of formation or transformation [...] whereby the adoption of certain habits and dispositions allows an individual to become – and to become recognised as – a particular sort of person" (du Gay et al., 1996: 264). Governing organisational life to ensure "excellence" necessitates the production of certain types of person, namely "enterprising", self-regulating and responsible individuals (Miller and Rose, 1997; du Gay, 1996; du Gay et al., 1996).

Such self-regulating individuals have to be beautiful, for "being beautiful is no longer an effect of nature nor a supplement to moral qualities. It is **the**<sup>1</sup> basic, imperative quality of those who take the same care of their faces and figures as they do of their souls" (Baudrillard, 1998, pp. 131-132). As brilliantly depicted by Baudrillard (1998), modern individuals engage in a narcissistic reinvestment of their body, "orchestrated as a mystique of liberation and accomplishment, [which] is in fact always simultaneously an investment of an efficient, competitive, economic type" (Baudrillard, 1998, p. 131). Baudrillard's accent on the body as an instrument of self-government, as human capital which must be invested and optimised, precisely echoes a Foucauldian analysis of governmentality. "The body [...] is reappropriated first to meet 'capitalist' objectives: in other words, where it is invested, it is [so] in order to produce a yield. The body is not reappropriated for the autonomous ends of the subject, but in terms of [...] an enforced instrumentality that is indexed to the code and the norms of a society of production and managed consumption" (Baudrillard, 1998, p. 131). Investment in the body, which is characteristic of a governmental apparatus, requires consumption practices and this is where popular culture meets governmentality concerns. "The omnipresence [of the body] in advertising, fashion and mass culture; the hygienic, dietetic, therapeutic cult which surrounds it, the obsession with youth, elegance, virility/femininity, treatments and regimes, and the sacrificial practices attaching to it" (Baudrillard, 1998; p. 129) make the body the most beautiful, the most precious, and the most outstanding part of the "panoply of consumption". Continuing the line of previous studies exploring the creation of the modern self (Knights and Sturdy, 1997; Knights and Morgan, 1993; du Gay and Salaman, 1992; du Gay, 1993; du Gay, 1996; du Gay et al., 1996), in particular through consumption practices (Miller and Rose, 1997; Hodgson, 2002; Jeacle, 2012b, 2015), our study takes a governmental perspective to analyse the production of popular culture. In particular, we are interested in highlighting the role of key intermediaries in this production of popular culture: the organisational actors involved, and the supporting control mechanisms. Managers can be considered key intermediaries in this social quest for beauty. Kelly et al. (2007), for instance, show how managers are expected to have a "perfect mind in a perfect body", highlighting the blurring between high-performing athletes and effective employees in an IT company. du Gay (1993) explores how retail employees become a cultural intermediary triggering clients' consumption. He shows that staying close to the consumer is a matter not just of 'physical proximity' but also of 'emotional proximity' (du Gay, 1993, p. 583). In a more recent study, Jeacle and Carter (2012) insightfully show that the designer, the merchandiser and the buyer constitute a "holy" trinity in the context of fast fashion. In this paper, we propose to focus on another key actor in a popular culture institution: the brand manager in a leading international cosmetics firm. How do brand managers produce

2

<sup>&</sup>lt;sup>1</sup> In bold in the original text.

# دريافت فورى ب متن كامل مقاله

## ISIArticles مرجع مقالات تخصصی ایران

- ✔ امكان دانلود نسخه تمام متن مقالات انگليسي
  - ✓ امكان دانلود نسخه ترجمه شده مقالات
    - ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
  - ✓ امكان دانلود رايگان ۲ صفحه اول هر مقاله
  - ✔ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
    - ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات