FROM INTRAORGANIZATIONAL STRUGGLE TO CO-OPERATION BETWEEN ORGANISATIONAL PROFESSIONS. AN ETHNOGRAPHIC STUDY OF A FRENCH BASED INDUSTRIAL COMPANY

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RESUME

Alors que la plupart des études illustrent une montée en puissance de la fonction financière, peu d'attention a été accordée à une coexistence possible entre plusieurs rationalités. En étudiant les pratiques de contrôle de gestion observées lors d'une enquête ethnographique, nous montrons comment la confrontation entre groupes divergents laisse parfois la place à des formes de négociation et de coopération. Plus que le pouvoir ou la domination, les groupes essayent parfois simplement de vivre ensemble.

ABSTRACT

Little attention has been given to the coexistence that could exist between several rationales. Most studies illustrate the victory of the financial rationale, other groups trying in vain to resist change. In this paper, based on an ethnographic study of management control practices, we try to show how two groups oppose each other, following divergent rationales. More than power or domination, however, they seek to find a way to live with each other. Struggles and conflicts translate into negotiation and co-operation.

1. INTRODUCTION

Comparing English and German companies, Armstrong (1985) showed that financial management was not the only possibility. The accession to key positions in an organisation actually depends on a struggle between professional groups (Fligstein, 1987). Notably, this struggle oppose financial officers to engineers (e.g. Armstrong, 1985; Dent, 1991; Vaivio, 1999; Briers & Chua 2001) or to marketing and sales officers (e.g. Fligstein, 1987; Ezzamel & Burns, 2005). Financial officers may also be described as managers trying to influence and control workers (see Ezzamel, Willmott & Worthington, 2004) or established professional groups (see Ezzamel, 1994; Oakes, Townley & Cooper, 1998; Kurunmäki, 1999; Townley, 2002). However, most studies illustrate the victory of the financial rationale, other professional groups trying in vain to resist change (Fligstein, 1987; Dent, 1991; Ezzamel, Willmott & Worthington, 2004; Ezzamel & Burns, 2005). The financial domination then often seems to be considered as inevitable (even if exceptions do exist, e.g. Jazayeri & Hopper, 1999).

This struggle between professions leads to a renegotiation of the balance of powers, but also to a redefinition of values and objectives associated by workers to their practice. More than a power struggle, it can be seen as a struggle to claim and maintain an occupational identity (Covaleski, Dirsmith, Heian & Samuel, 1998; Oakes, Townley & Cooper, 1998; Townley, 2002; Ezzamel, Willmott & Worthington, 2004; Ezzamel & Burns, 2005). The confrontation between divergent logics and rationales creates a conflict resolved by the domination of one group over the others. Only this resolution allows to maintain a unique value set, essential to the construction of an organisational identity (Townley, 2002).

The struggle between professional groups may last, however. Most researchers study the loss or gain of legitimacy, adopting one group's point of view when the result is already known. This let them show the encounter of divergent rationales as a linear and inevitable change process, from one identifiable and unique status to another (Quattrone & Hopper, 2001). Little attention has been given to the coexistence that could exist, for a more or less long period of time, between two rationales. It may be valuable to position ourselves at the very moment when the result is not already known, in order to understand the logics at stake and the tactics followed by each individual to orientate others in a specific direction. More important, it becomes possible to see the coexistence between rationales and its daily consequences. Finally, this posture allows us to understand how occupational identities are constructed, avoiding to take them for granted.

These studies also concentrate on individuals subjected to change in their environment. A starting point is described as relatively balanced. Then a specific phenomenon modifies forces at stake, and the organisation begins to change. In particular, disturbance may come from headquarters (e.g. Dent, 1991), from a new shareholder (e.g. Ezzamel, Willmott & Worthington, 2004) or from a shift in a political agenda (e.g. Covaleski & Dirsmith, 1988; Oakes, Townley & Cooper, 1998). Relying on their hierarchical position, these remote actors try to impose their power, to which dominated populations may resist, or not.

However, it may be useful to assume that all groups and individuals have their own plans. These may be convergent, creating co-operation, or divergent, implying conflict or avoidance (Simmel, 1955). Each group will thus support a project using specific tactics.

When a project matches the current organisational evolution, its supportive group feels proactive and sees change as a progress. On the contrary, an individual that does not like what he or she sees as a new trend would feel subjected to change. And yet every group or individual may try to intervene directly in the direction taken by the organisation or position itself as an observer. When there exists a dominant rationale, a challenger group may appear and propose a competing project (Fligstein, 2001), an alternative logic of action (Vaivio, 1999).

One group or individual carrying out a plan may want to impose a vision of what is appropriate behaviour (Becker, 1963; Fligstein, 1987). This entrepreneur may not be in a dominant position, and thus needs to cooperate with others and engage them in a collective action, using social skill and specific tactics (Fligstein, 2001). More precisely, any entrepreneur needs to enrol allies, to mobilise a network to display strong arguments and build unavoidable positions (Latour, 1987, 1991; Robson, 1991). But to achieve domination or gain power is not always a purpose: sometimes the challenger group only tries to survive in the organisation. Individuals need to live with each other, and organisational professions begin to cooperate.

We seek to illustrate this through an analysis of management control practices that we observed during an ethnographic study of a French industrial firm. One of the authors conducted a 4-month-long ethnographic study at TechCo, a multinational aeronautic company. Being immersed into the field was a means to hearing discourses and seeing practices, uncovering competing projects and their related rationales. At TechCo, we will show, two rationales – financial and technical – confront each other. However, one of the interesting aspects of the case is the extent to which the competing actors lay claim to a shared overarching objective – improving the company's performance – but have conflicting positions and legitimizing discourses around what that should mean. They support competing "styles of accountability" (Ahrens, 1996). As a result, there is a struggle over control, which is a struggle over identity (Roberts, 1991), that has not yet led to a final and definitive victory of one side over the other. This does not mean that it will go on this way indefinitely: it means that we don't know what and when the end will be. It is this very process of competition between two logics and trajectories that is our focus here and not the final outcome.

At TechCo, the technical rationale is dominant and devoted to the magnificent past of the company. It serves an historical and deep rooted cultural tradition of technical excellence. But the financial rationale is linked with the contemporary and cosmopolitan ideal of globalisation. Financial officers thus appear as a challenger group. As "local outsiders trying to redefine the game in order to enter it", they follow a trickle-up trajectory (Djelic & Quack, 2003, p. 314). When they try to gain support for their vision, they carry with them – perhaps unconsciously – the ideal of globalisation. As Dent (1991) and Ahrens (1997) have shown, it is through interaction and discussion that accountants may implicate accounting in organisational action. But Ezzamel & Burns (2005) showed that non accountants may fear a form of encroachment, and believe that change would allow accountants to carry out their own tasks, or even to take out their position in the organisation. According to the authors, a means of getting accepted is then to handle some low-grade job (Ezzamel & Burns, 2005). Financial officers thus have to be able to "cultivate" a relationship with heterogeneous audiences, in order to limit the "contextual power asymmetry" that may exist between them (Bigus, 1972). Conflict turns into negotiation and co-operation.

Another tactic consists in setting up management tools. Indeed, the design of a tool may contain and hide theories (Beunza & Stark, 2004), when its use implies some pedagogy instilling an invisible power (Oakes, Townley & Cooper, 1998). The translation of ideas into inscriptions hides concepts into numbers (Robson, 1992), rendering the project invisible. According to Briers & Chua (2001), it is the possession of a boundary object that is most effective when one wants to become an obligatory passage point (Callon, 1986; Latour, 1987). It is thus important to study electronically mediated interactions (Knorr Cetina & Bruegger, 2002; Beunza & Stark, 2004).

The remainder of the paper is structured as follows. Firstly, we will expose our research methods and a brief description of the company. We will then try to identify ideals and rationales shaping TechCo's culture. Thirdly, we will describe the forms of confrontation between rationales, showing how several individuals attempt to redefine the styles of accountability in their company. This narrative will allow us to show how conflict translates into negotiation and co-operation. Finally, a conclusion will be drawn.

2. FIELD STUDY

TechCo is a French industrial firm in the aeronautic sector, medium-sized (a little under one thousand staff) and a subsidiary of a diversified international group (more than ten thousand employees, with sales of 1.8 billion euros in 2005). Its structure is divided into three divisions, each corresponding to a type of products (Division X manufactures fuel circulation systems; Y specialises in oxygen masks; and Z produces components for aircraft control panels). The divisions are themselves divided into three departments: production (sometimes including a purchasing management and a logistics management), industrialisation (design office and works methods), and design (Research and Development). Two divisions are located in the Greater Paris area, on the same site as the Headquarters, and the third (Division X) is based in South-east France (Fig.1).

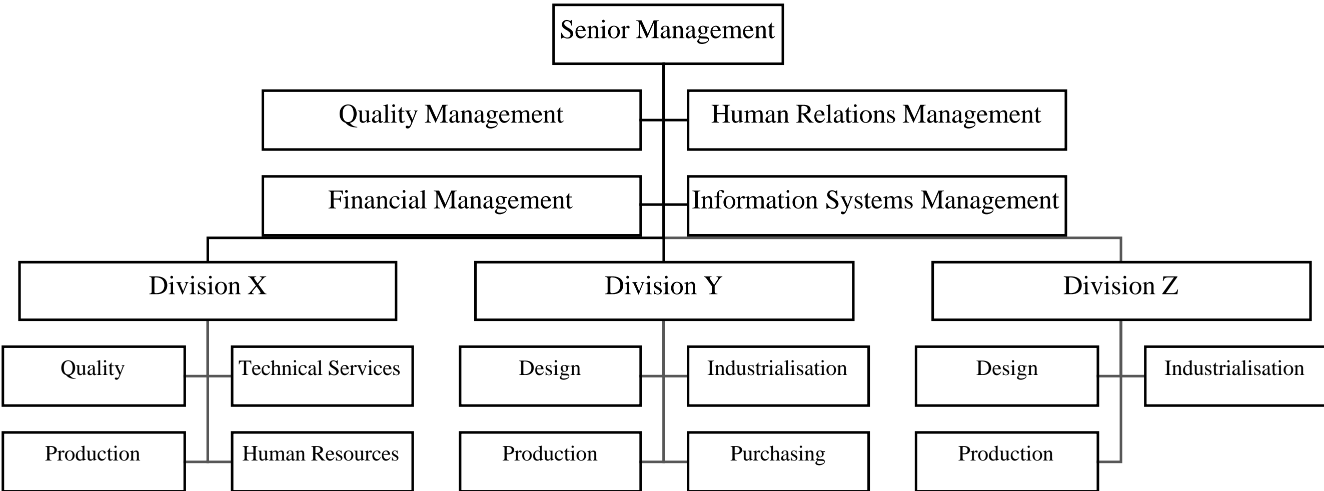

Fig.1. TechCo organisation chart

Our field work is based on an ethnographic approach (Van Maanen, 1979 ; Sanday, 1979). Notably, it is based on the enquirer being present in the workplace of those under observation for a prolonged period of time. The main method associated with ethnography is the direct observation of practices. In the event, it was participant observation, and therefore understanding through practising, which was employed (see Becker, 1958). Since the goal was to better understand the viewpoints expressed by different actors, being fully immersed in daily routines and concrete work situations was a necessity (Dent, 1990; Covaleski & Dirsmith, 1990).

After carrying out several interviews with members of the holding company and other divisions of the same group, one of the authors was recruited by the vice Chief Financial Officer (vice-CFO) of TechCo. For a period of four months, the official mission was to help in the implementation of an Enterprise Resource Planning (ERP) software[1]. In particular, the observer was to focus on "purchasing flows" and on the company's "reporting flows". With respect to the first, the goal was in fact to translate into the form of "workflows" the set of tasks performed in the Purchasing Management, but also to ensure that all information regarding the suppliers would be input correctly into the new programme. For the reporting flow, the goal was to prepare specifications for the tailoring of reports, enabling management controllers to continue to produce the "reporting book" on a regular basis.

This project therefore gave the observer the opportunity to meet all the members of the Financial Management (within which the observer's office was located), several members of the Information Systems Management (all those working on the project), as well as numerous operational managers (notably members of the Purchasing Management). The position of the observer, integrated into the Financial Department but distanced from issues of career and influence by its status, enabled to build close ties with the management controllers. However, the standards of the new information system did not perfectly map onto the organisation in place: it was therefore necessary to choose, for each task, between modifying the organisation and making specific IT developments. As a result, the observer had an opportunity to see operational managers "deconstruct" and "rationalise" their own ways of working. Furthermore, as a "young graduate" with little experience and much to learn, allowed the observer to ask a certain number of questions, and to force every interlocutors to explain explicitly practices which they consider self explanatory. Finally, the participant observer status enables someone to focus attention on the range of non-human elements that play a role in the organisation (Callon, 1986; Latour, 1987, 1991): for instance, the premises (layout of buildings and offices), documents (in-house newspapers, spreadsheets provided or received by management controllers, digitised data files), or IT interfaces (which impose a particular configuration how information is processed and how it is displayed) may influence the form that the practice of management control will take (Ahrens & Chapman, 2007).

Using an ethnographic approach enables us to see contradictory rationales and divergent viewpoints appear (Ahrens & Dent, 1998). Although the discourses of controllers sketch a certain vision of the organisation, it is not necessarily congruent with the vision given by operational managers. Hence, the goal is to bring out this divergence and bring to light the similarities and differences between the two points of view. All definitions of the situation are therefore considered as valid as that given by the financial managers.

[1] In fact, the project, supervised by the vice-CFO and the Chief Information Officer (CIO), consists in harmonising the information systems of all the subsidiaries in the division and to set up the accounting module of the software used in production.

In the beginning, the observer's sole goal was to better understand the daily work routine of management controllers. The approach was therefore mainly inductive (Glaser & Strauss, 1967). The posture adopted thus bore the mark of interpretive sociology: it was a matter of understanding the meaning that actors give to their actions (Weber, 1971), and building a subjective definition of the work done by actors in their daily interactions (Hughes, 1996; Goffman, 1961; Becker, 1963). This position justifies the choice of taking a qualitative approach aimed at "in-depth" understanding of practices, and observing control practices *in situ* (Ferreira & Merchant, 1992; Tomkins & Groves, 1983). Within the bounds of reason, the observer tried to tie what people did with what they said (Van Maanen, 1979), and compare (and occasionally even confront) the discourses of various people to strengthen the credibility of each piece of information.

The data gathered consist of a systematic description of the premises, situations and practices being observed, and a transcription of formal discussions (during meetings) and informal conversations (in the corridors, in front of the coffee machine, during lunchtime) that the observer was a party to. With this purpose, a field journal was kept and updated daily. For instance, during each meeting, the room (its size, furniture, decor, any office equipment), the people (those present, their dress code, positions around the table, those invited but absent), and the discourses (order of speaking, contents of discourse, the tone of voice adopted, not forgetting jokes and small talk) were systematically described (which posed no problem, given that generally everyone took notes and the observer was in fact in charge of writing up the minutes). Likewise, after each meal, comments about the people present at the table and what could be remembered of the discussions were noted by the observer. After the observation period, telephone conversions and several revisits to the field of research enabled us to obtain complementary data.

3. IDEALS AND RATIONALES: TRADITION VS. EMERGENT

At TechCo, it is the "Design Office", i.e. the research activities, which is the pride and joy of the company. Indeed, the firm sells high-technology products in limited series production runs: research is therefore considered critical to the company's future. It is also a way of displaying the particularly high-level expertise of the engineers and technicians concerned: leaving production to move into design is seen as a move up in status. Both division directors followed the same career path: They moved from positions as directors of production towards responsibilities as directors of design before being promoted as directors of their respective divisions. It is the technical trades calling upon the competencies of engineers, which are most highly valued in the company.

However, there are some at TechCo who do not enjoy this situation. Indeed, celebrating the technical expertise of the company has amounted to pushing financial considerations into second place. The CFO, the vice-CFO, and the management controllers therefore consider that finance should have a more important position in operational decision-making. The CFO supervises the director of accounting (who manages a team of twelve, including a chief accountant), the management control manager (who manages a team of three management controllers and two management assistants), and the vice-CFO. Each management controller is attached to a division: they are therefore close to operational managers and take part in the board meetings of their divisions (every two months). This closeness reminds them on a daily

basis of the symbolic devaluation of finance in the company, yet still allows them to see, from a financial definition of the business, what may pass as mistakes or weaknesses by operational managers. They then refute a situation that they see as inadequate: They resent their work being perceived as interfering in the work of operational managers.

During an informal conversation, for instance, one of the management controllers complained about the lack of financial follow-up in projects:

> (Paul, management controller at Z. Company canteen): For the A380, we had to make two calculators. But the costs went sky-high… so now they are selling at a loss! Well, commercially, we had to be in on it… but still! (…) The division directors don't do enough financial plans, and the studies are not at all accessible to the finance. They hide them and keep everything for themselves. So there are no figures before negotiations. [In my former company], there were always financial simulations, and a sales rep could not sell a project until it had been validated by a financial officer. Here, it's really not like that…

Management controllers (and more generally, representatives of the Financial Management) feel constrained by operational managers in their own work. They come to perceive a certain number of problems, but they cannot react because they are sidelined from the decision-making process. In particular, their position within the organisation does not allow them to constrain operational managers. On the contrary, any claims they make must take into account the operational viewpoint if it is to get through.

Having experienced different situations in their former companies, controllers have difficulty accepting this weakened position. They describe themselves as simple observers, not able to actively participate in decision-making: They see everything, but can say nothing. Their influence passes instead through the management tools that they bring to life on a daily basis (monthly reporting, budgetary procedure), or one-off tools (often Excel spreadsheets) that they create on demand from the division directors. Most often, their tools are no more accepted than their participation in decision-making. But when they link organisational action to accounting they provide an opportunity for interaction.

Following Ahrens (1996), we could say that two "styles of accountability" – technical and financial – oppose each other. These styles are related to divergent rationales and ideals. Technical ideals at TechCo are deeply embedded in its history and culture. The company maintains its historical core by narratives and stories that circulate among employees, thus becoming mythical. Its website includes a significant historical section that celebrates the glorious past of TechCo:

> "In 1879, a Frenchman made a maiden balloon flight that changed the course of his life forever. His name was Maurice M., and in 1896 he founded the company that later became TechCo. M. struck up a friendship with one of the century's great balloonists, J Paul. Together, they set up a ballooning society named the Union Aeronautique de France."
> "Keen to establish his firm's presence in all areas of the conquest of the skies, M. changed its name in 1909 to Societe Francaise de Ballons Dirigeables et d'Aviation TechCo, incorporating the trade name into the company name for the first time. The workshops, in turn, were taken over and renamed TechCo. The year 1911 marked the end of a transition. The enterprise was no longer a craft venture producing to order. It was now an industrial company manufacturing in large runs and bidding for procurement contracts."
> *TechCo website consulted on December 8, 2005 (extracts).*

Thus, the original source of TechCo culture lies in technical expertise and excellence and moreover, in the enthusiastic spirit of its founders. Technical superiority is therefore intimately associated with eagerness and fervour, very positive values.

Financial ideals lie on discourses that have a different status. Even if they appear on TechCo's website, they don't belong to the rich story of the company. Indeed, in the "Strategy" section, financial ideals appear as an insignificant issue *vis-à-vis* the actual key factors of success: high technology, R&D, manufacturing processes and methods.

> "The TechCo strategy is powerfully oriented toward world growth in high-tech sectors to satisfy a demanding customer base; growth in expanding, high-margin markets to secure our long-term future; growth in niches where TechCo can hold leadership positions; steady growth in earnings per share to ensure shareholder satisfaction and loyalty."
> "Mastering the most advanced technologies: One of the keys to TechCo's success is its continuous presence on the leading edge of innovation and technology. This enables us to offer products that are efficient, safe, and compliant with the strictest standards and certification requirements. Our efficiency-embodied in numerous patents-is the result of R&D programs focusing on factory performance and manufacturing processes. The programs cover such areas as CAD, CAPM, robotics, and optimization of structural design."
> *TechCo website consulted on December 8, 2005 (extracts).*

The unobtrusiveness of financial discourses, in comparison with the current average on most corporate websites, shows that the technical rationale is local and ingrained in history and myths, whereas the financial rationale lies on cosmopolitan actors (Briers & Chua, 2001) and outer discourses linked with globalisation and "financialisation" (Djelic & Quack, 2003). While technical managers' careers stretch out within TechCo just after they graduate, new financial managers have been recruited outside the company in order to renew the financial team.

This situation leads us to say that the "dominant corporate culture" is an engineering culture, close to that observed by Dent (1991) in a railroad company: "Prior to the study, the dominant culture within this management group was well established, and centred on engineering and production concerns. Accounting was incidental in this culture: it was necessary in the technical-rational sense of ensuring that revenues were accounted for and suppliers were paid, but it was not incorporated into the culture among the senior management elite in any significant way. Rituals, symbols and language celebrated the primacy of the engineering and production orientation" (p.707). Within this culture, engineers are judged as more competent to assess work and therefore create management tools. Controllers must not interfere in projects: it is the operational managers who design them and sell them to clients, with the financial relevance remaining a secondary consideration. This engineering culture support a technical style of accountability (Ahrens, 1996): The division manager is held accountable for technical excellence of the products, more than for profitability and margins.

Within the "financial subculture" (Dent, 1991), reality is perceived differently. According to financial officers, the current state of mind was valid when TechCo was a very profitable small-sized firm, but the environment has changed. They state three main arguments to justify their participation in decision-making: the holding expects results in financial terms; clients want to cut costs; the risks of failures are high – notably for projects. Financial officers thus support a competing rationale, and ask for a more financial style of accountability in order to challenge the technical culture.

The technical dominant culture appears through symbolic and material inscriptions. One of the most visible symbols resides in the allocation of buildings. The main site actually contains two addresses, each having a distinct parking lot and reception area. The first address is composed of several one-storey buildings and it houses the senior management, human

resources, general services, the production and research workshops of the two divisions, quality management, as well as the works council and the company canteen. The second, more recent, address is a two-storey building that houses the sales management, financial management, and information systems management. It is possible to move from one address to the other without leaving the building by taking an underground passageway. This second building was built as a response to a problem of space, but being transferred from the old building to the new was seen more as a demotion than as providing more space for the services concerned. A symbolic separation can therefore be observed between the main, more prestigious, activities and the support activities that are isolated, distanced, and hidden away.

Likewise, rituals and symbols bear witness to the pride of belonging to a cutting-edge industry. Air shows or induction days for new employees become an opportunity to show and explain the products designed by TechCo. Also heralding this sense of pride are large posters displayed in numerous rooms, or mechanical parts exhibited in showcases. TechCo's technical culture is so embedded that certain members of the financial management did not hesitate to mobilise it when they celebrated the first steps of the A380, a giant airliner designed by Airbus in which TechCo is participating, or by perpetuating the "myth" of the company's founder, who would land his helicopter in front of his office (which he flew himself).

But the financial officers also deploy their own inscriptions. The CFO, who declares himself far more interested in problems of acquisitions and mergers than in operational management, explicitly hopes to introduce a more financial culture into the company. After graduating with an MBA from the University of Columbia, he worked in the M&A department of a large French industrial group. Management controllers are also "defectors". Before joining TechCo, one of the management controllers worked in an auditing firm owned by one of the Big Four. The other two were headhunted by the CFO from a company reputed for the efficiency of its management control system (Lambert, 2005). Showcasing externally acquired competencies in the divisions and departments reputed for their professionalism and their technical know-how acts as a symbolic inscription for the financial officers.

At TechCo, there are two rationales confronting each other. The technical rationale, more legitimate and embedded in the company's history and culture, puts forward the role and autonomy of engineers. They are responsible for the future of the company and carry out the whole management: no-one else may interfere in the decision-making process. This group, dominant and legitimated by tradition, may be considered as "established" (Elias & Scotson, 1965). The financial rationale, on the contrary, is more emergent and marginal, and is strongly connected to globalisation and financialisation trends (Djelic & Quack, 2003). It relies on outsiders (Becker, 1963; Elias & Scotson, 1965), "fringe actors" (Djelic & Quack, 2003): financial officers stating that the company now needs a new vision focused on financial issues. They believe they could improve the management's efficiency, but feel constrained and sidelined.

4. The forms of confrontation

Engineers and financers confront one another in the name of divergent ideals and rationales. To be institutionalised, their ideals must be objectified (Berger & Luckmann, 1966). At the boundaries, engineers and financers alike have to take over to impose their

rationale instead of the other. The technical rationale is dominant, but the balance of powers may be challenged by mobilising social skill (Fligstein, 2001) and allies (Latour, 1987). We will now show those concrete manifestations in which these two rationales confront each other.

4.1 Tactics to redefine the game

Financial officers find themselves in the position of "challenger group", and must mobilise their "social skill" to legitimise their power (Fligstein, 2001). The vice-CFO, who may be considered a "skilled strategic actor", deploys a number of tactics to obtain the co-operation of operational managers. When he identifies a problem, he starts by looking for all the possible solutions before signalling the problem, so as to position himself as an expert in the matter. He then organises a meeting, but before it takes place, he meets the key people informally to win them over to his side. Finally, during the meetings, he blends technical arguments that are easily understood by operational managers with "accounting jargon", thus avoiding contradictory points of view.

Naturally, these tactics are not always effective. In the negotiation that then ensues, seeking allies becomes particularly important (Latour, 1987). Outsiders are precious allies in these cases, since they do not recognise the dominant culture of TechCo. Thus, the vice-CFO often reminds people that he does not impose changes for the sake of his own pleasure, but because he has been asked to do so. In this way he gains entry into the discussion for his network: when he wants to justify one alternative in relation to another, his phrases regularly start with, "Yesterday, when I was in the office [of the group's CFO], he told me that he saw it more like this…" Consequently, it is no longer he, but a member of the holding, who is making the decision. He is no longer the spokesman for the financial management, but spokesman for a larger, more coercive and more legitimate network (according to a rational-legal legitimacy in the sense of Max Weber, 1971).

Members of the holding are important allies. As shareholder representatives, they can claim property ties as their source of power (Fligstein, 1987). In addition, the holding is not influenced by the same culture as TechCo, the group's cash cow. On the contrary, the holding is listed on the markets and has seen strong external growth. The group's chairman puts great store in modern principles of financial management to be able to provide relevant information to financial analysts. The group's CFO is therefore a powerful ally for TechCo's financial officers.

Inscriptions, the mobilising of social skill and the search for allies consequently enable the financial officers to propose an alternative project to that institutionalised by the engineers. The two rationales stem from different sources of power. The technical rationale is based upon traditional sources of power, that are highly symbolic; they have been institutionalised in the past, and so appear in the corporate structure, which makes them the hierarchical source of power. The financial officers thus need emergent sources of power and allies in order to impose themselves. It must be noted however, as Fligstein (2001) points out, that the search for power cannot be a declared goal. On the contrary, the motivation displayed by financial officers is not to increase their power, but to instil sounder management and a long-run vision. Consequently, they avoid criticism from operational managers, who would never accept financial officers acting in their own interests.

Since both groups speak with the same voice about improving the management in the company, it is their choice of a “style of accountability” (Ahrens, 1996) that is a point of contention. As a result, they translate a struggle for power into a struggle over control. In financial officers’ definition of the situation, the behaviour of operational managers is consequently perceived as a resistance to control. But it is not a matter of resistance to the institution (Oliver, 1991; Prasad & Prasad, 2000; Ezzamel, Willmott & Worthington, 2004; Thomas & Davies, 2005), since, on the contrary, the operational managers represent the existing institution. Nor is it a matter of resistance to change, because the division directors are also looking to improve the company’s results. Financial officers act as carriers of financialisation, threatening TechCo’s traditional culture and engineers’ key positions. And yet engineers don’t oppose a blind and fruitless resistance. They are not passive either. Both groups are conscious of the necessity for the company to be financially competitive. But, as they disagree about the means to achieve this objective, they support competing projects confronting each other. They lay claim to a shared overarching objective but support competing trajectories to achieve it.

4.2 Conflicting styles and trajectories

Role ambiguity is a major outcome of these conflicting trajectories (Hopper, 1980). But it is not a matter of individuals facing tension due to contradictory perceived roles. It is a matter of separate populations claiming to expertise in the same issue (Gendron, Cooper & Townley, 2007). For instance, controlling purchasing or investment requests is particularly sensitive. For purchasing raw materials, financial officers are totally excluded from the validation process. Moreover, although management controllers are integrated into the process of requesting investment, they resent its under-instrumentation: devices that they got to know elsewhere, and that appear relatively standard to them, do not work at TechCo. Management controllers receive investment requests from operational managers; but they receive these requests at the same time as the directors – or even after them –, without being able to validate them *ex ante*:

> (Paul, management controller of Z. In his office) He shows me how the system for approving investment requests works. He opens one of his emails and shows me the whole chain of command. Someone makes an investment request; he sends out an email with attachments. There is one message and several names with boxes to tick. Some are ticked, others not. I notice, amongst others, the name of the Chairman, the CEO, division directors and the CFO. There must also be Paul’s name somewhere since he received it. The attachments are Word or Excel documents that explain the investment. There isn’t really any format and according to Paul, “some put in the minimum”. For example, there is another message from the CEO asking for details, then an answer. The CEO insists: given the investment, an IRR must be calculated. Paul explains to me that here, they look at the IRR, whereas in his former company they focused more on payback…
> (…)
> He shows me some spreadsheets. Some calculations have been done. He complains that this message has been sent to everyone at the same time. So the CEO can give his agreement before Paul can make any calculations. In his former company, in contrast, it was first sent to him, and once he had validated the calculations, it was forwarded to the decision-makers.
> As a result, he shows me a file that comes from his former company. It’s an Excel document containing fifteen spreadsheets. The first is a provisional income statement over four years with payback marked right at the top. The other pages present spreadsheets justifying the calculations and hypotheses. It is very detailed. He explains to me that, for a very large investment, it could take him up to six months before validating.

Here, on the other hand, when he calls the person who sent the investment request, the person is always very surprised. Apparently, his initiative is frowned upon. (…)

Formal meeting. No operational managers are present.
Bernard (controller of another company in the same division): For the investments, we have to put in place budgetary control. Someone makes a request: if he has the budget it goes through, otherwise it's blocked. For the time being, anybody can spent 100,000 dollars without our seeing anything!
Patrice (CFO) contradicts Bernard, but Jean-Michel (accounting director of this same subsidiary) agrees with him.
Bernard: It's purely for our information! And that goes for the purchasing requests too.
Jean-Michel: There's no algorithm or calculation to do, its just document management. Management control has follow-up, but it comes *a posteriori*!
Eric (management controller from Y) agrees with him.
Claire (management assistant): I print off a statement every Monday that I send to the budget managers…
Fabrice (vice-CFO): But it is sent out very discretely! So there's no coercion involved. In the interests of keeping things running, people aren't blocked…
Description of the purchasing procedure. When a purchase is made, the financial management has no right to oversight or approval: it is the director of purchasing who validates. Likewise, when a delivery is performed, the invoice and delivery note must be reconciled. If the amounts differ, another procedure starts. Within a certain margin (variance of less than five percent), the reconciliation is nonetheless performed automatically, as if the amount were correct. But the verification procedure may be short-circuited: purchasing can "force through" validation, whatever the difference amounts to. Certain members of the financial management and the information systems management therefore make the following comment: "there is no longer any limit, purchasing can do whatever they want." The vice-CFO even talks of a "failing in internal control".
But not everyone is surprised by this system: according to Claire, we must not block operations pointlessly.

Standard financial devices therefore do not impose themselves when faced with the influence of technicians. They trigger controversy when financial officers dare to brandish them and, most of the time, they encounter rejection. Financial managers cannot define the content of their jobs themselves: their goals, their role and therefore their identity in the organisation do not depend on them, but are defined by operational managers.

Competition between financial and technical managers hinges on another type of device. Every two months, divisional board meetings bring the two sides together. The unity of time and place gives this device a particular character. Here, it is simply a matter of spotlighting this rivalry, so often have the more or less accepted roles of each side been rehearsed.

(Eric and Paul, management controllers. In the company canteen). Eric tells us there is a meeting at 2 p.m. I ask him some questions, so that he will give me more details.
Eric: Every two months, there is a board meeting for each division, with the top executives of the division, the financial director, the CEO, the sales director, etc. But twice a year, and it happens to be today, the Chairman is also there. And today, the meeting's in English because the CEO [of an American company that has just been bought out] is present. (…)
The heads of division must present the situation: ten minutes spent on the accounts; between two and three hours spent on the rest (notably, big projects in progress).
Paul: At [my former company], it was quite the opposite.
The observer: It must be rather interesting for you to be present at this type of meeting; it allows you to have a global view of the business. And what's more, that means you are integrated into the boards, with the Chairman and all…
Eric: Yes, well… sometimes I wonder if it wouldn't be better if we weren't at those meetings! (Surprised look from the observer). Well, I mean… in fact, we act to divert attention. When the board gets to the difficult points, they [the division directors] prefer to pick up on an accounting problem. Then everyone turns to us! So we explain to them where it comes from, what it means,

etc. And that can take half an hour… In short, they throw everything back at us! And when that's over, we move on to something else. In that way, they don't have to explain themselves on a point that raises problems.

As devices that set the stage, board meetings bring together technicians and financial officers in a single place only to confirm the supremacy of the former over the latter, at least in the eyes of the latter.

This regular confrontation, transformed into a routine, reminds management controllers on a daily basis that they are not legitimate. In return, they refute a situation that does not appear to them to be adequate: instead of taking part in decision-making, they have the feeling of justifying decisions. As a result, their role does not seem to be to draw the attention of managers to particular points, but rather to divert the attention of the senior management and prevent it from seeing certain problems arise. The consequence of this situation is doubt cast on the correct translation of how the company runs into the accounts. There is therefore a loss of confidence in the relevance of accounting data: management devices cannot therefore be legitimately conferred on representatives of the financial management.

Supporting a specific rationale, financial officers at TechCo try to enter decision-making processes. Using social skills and enrolling allies, they begin to gain entry to their network (Callon, 1986; Latour, 1987). They advocate following a competing trajectory to achieve the shared objective of improving the management in the company. This project is based on a more financial style of accountability (Ahrens, 1996). Within this style, operational managers would be accountable for profitability and margins, and financial officers' role would be to help them to understand accounting and its links to operations.

5. FROM STRUGGLE TO NEGOTIATION AND CO-OPERATION

However, the discourse of managers is very different. According to them, in stark contrast, the financial management conducts its projects and rolls out its own tools without taking the problems facing these managers into account. The financial officers serve their own interests, or those of the senior management, but not those of ongoing operations. This criticism comes out, for instance, in the following discussion:

(Company canteen. Present are the vice-CFO, the director of accounting, the chief accountant, the management control manager, two management controllers, the director of division Z and the director of design for this same division)
Julien (director of division Z), in a provocative tone: So, where are we with the project [for adopting the production software as an accounting software]?
The vice-CFO tells him where the situation stands.
Julien (almost annoyed): What I see is that it is going to force me to change. But what I don't understand is, what it is going to bring me? I'm not saying that my system is optimal, but at least it exists…
Fabrice, calmly, puts forward several arguments. Julien answers him.
Fabrice (less calmly): But it is not I who wants to change everything! Let me remind you that I was asked to do it at branch level…
Fairly quickly, Julien losses a little of his confidence, and appears rather forlorn (he looks at his plate, speaks less loudly, and has stopped smiling at Fabrice's arguments).
Julien: What I suggest is that you come to see what I do and see how you can sort out your bonds afterwards.
Fabrice: But that's what I intended to do.
Julien: You see, what I resent is that reporting is done for the CEO and not to help operational managers steer their activity.

Véronique (management control manager): But reportings can be useful to different people…

Operational managers therefore resent management tools being used to evaluate their work, but not being used enough to help them out. One important point is that the discourses are contradictory: according to management controllers, operational managers do not let them participate in ongoing operations; according to the operational managers, management controllers work mostly for the senior management and not enough for them. This contradiction is related to role conflicts of management accountants (Hopper, 1980): operational managers and financial officers disagree about what it means to "help operational managers steer their activity". Management controllers would like to actively participate in decision-making, whereas operational managers want them to provide hard numbers in reporting. When Julien states that "reporting is done for the CEO", he actually means that it is mainly about accounting numbers.

While French management accountants seem close to German ones (Ahrens, 1997; Ahrens & Chapman, 2000), they identify with British accountants. These conflicting "virtual social identities" (Goffman, 1963) might be subsumed within a specific and situational identity. To achieve this convergence, financial officers need to move from conflicts and struggles to co-operation with their audiences.

Management accounting devices are indeed used by financial officers as both weapons and tools of negotiation and pacification. They become offensive, with a relative degree of effectiveness, whenever financial officers seek to import traditional financial methods into TechCo. On the other hand, management accounting devices cause appeasement whenever, *in fine*, they are accepted by both sides. Ideals enclosed in these non-humans become hard facts (Latour, 1987). Management accounting devices uncover controversies but, whether after explicit or non-explicit negotiation, they sometimes point the way towards a peace that, although precarious, makes "living with each other" possible.

The monthly routine of reporting uncover a harsh controversy (see above). However, it hinges on a book (often only called "the P&L") constructed by financial officers but defended by engineers. When operational managers have to report to senior management, they thus need financial officers to translate accounting numbers into technical issues. The two populations cooperate and reporting contributes to pacifying relations.

Another management device, implemented during the observation period, will enable the financial officers to limit "power asymmetry" of the relationship (Bigus, 1972): it is the implementation of an ERP system (Chapman, 2005; Dechow & Mouritsen, 2005; Quattrone & Hopper, 2005). Indeed, by connecting their tools to those of operational managers, the financial officers manage to renew their dialogue with the latter: they begin to "cultivate" the relationship (Bigus, 1972). However, concessions are also necessary: rather than using the group's ERP system, TechCo has bought the accounting module of the production software already in place. But the situation is very different: from the moment that devices are connected, any modification of the software has an impact on the work of the financial management, and operational managers can no longer change their devices without informing the financial officers. Discussion, interaction and co-operation enter everyday practices. Eric, a management controller, perceives the interest of the new device, as much in his work as in the relationships that he maintains with operational managers:

(Informal discussion, two months before the launch of the new software)

Eric: The problem is that we cannot always link up with accounts. The result is the same… In fact, all the cost and sales accounts are right, but it is the management accounting that poses a problem. And the unexplained variance can be a million euros!
Hence the interest [in the new software]. In [this software], variance is targeted, which means that, because it is a production software, there are already variance accounts into which all the data that we need are entered. This could allow us to have the [reporting] book by pushing on a single button.
Paul: Yes, because for the time being, closure entails three and a half days of calculations and a day and a half of analysis.
Eric: But it's going to be better, since it's going to be an ERP…
The observer: But in fact this software seems a lot more oriented towards operations, when an ERP like SAP seems to be more oriented towards finance…
Eric: Ah, that's for sure. But [this software] was bought by the divisions ten years ago, so now we have to adapt. It would be too complicated to get the divisions to change…

(One evening, in the company canteen. All members of the financial management and the information systems management are invited to celebrate the successful launch of the new software)
Eric: It works rather well. There are a few difficulties right now, but in the long-run it's really very good. It's integrated… Things will be faster: there are things we do now that we won't have to do anymore. And it gives us a better position with regard to operational managers. Before, when they used to ask where a figure for an overspend came from, it was difficult to explain. Now we can more easily go back and it's in [the same software], so we can trace back to things that they input themselves. Afterwards, the problem comes either from a wrong entry, or from a real problem.

In this new system, the controllers can go back to the source of the data, meaning an action performed by an operational officer. It is then no longer possible to blame the accounting translation. Therefore, it is by getting as close as possible to operations that the financial management succeeds in introducing its tools. Financial officers then produce devices that directly interest operational managers, whilst remaining the only ones able to decipher them and translate them into the language of operational managers. The financial management then becomes an obligatory passage point for operational managers (Callon, 1986; Latour, 1987).

Consequently, management accounting devices appear as the central point in the tension between the two rationales, their ideals, their discourses and their inscriptions. Even though they do not exhaust the struggles and controversies, they open the debate between contradictory points of view. Their implementation, their development and their daily management are therefore one way of crystallising relationships, and illustrate the progressive construction of a negotiated order (Strauss, 1992), of shifting compromise between two rationales (Simmel, 1955).

6. Conclusion

At TechCo, two groups support competing styles of accountability (Ahrens, 1996) and relate their projects to divergent rationales: their visions are contradictory. Even if they seek to achieve the same objective, they may disagree about what that should imply in terms of practices. This situation creates role conflicts (Hopper, 1980), or even identity conflicts. As TechCo's story tells us, the struggle between professional groups may last before the victory of one of them. A rather long period of coexistence between several rationales thus may exist. But divergent trends and interests may lead to occasional and situational convergence and agreement (Elias, 1939; Simmel, 1955). Positioning ourselves at the very moment when the

result is not clear, we then see how intraorganizational struggle involves negotiation and even co-operation between competing groups. Our point is not to say that an organisational order based on co-operation always appears. But competing groups, even when they disagree about what is appropriate organisational behaviour or good practices of accountability, sometimes interact and co-operate. Their goal is not always to achieve domination against the other, but to find a way to live with each other.

At TechCo, one emergent rationale begins to modify the traditional style of accountability, but does not replace the established rationale. More than the domination of a rationale over the others, it seems to be this confrontation between rationales that explains the construction of organisational roles and occupational identities. However, by working with each other, financial officers as well as operational managers alter their respective definition of the situation. Interaction and co-operation thus modify their rationales. "The proposition that values influence behavior is insufficient; it is equally true that situations influence values" (Becker, Geer, Hughes & Strauss, 1961, p.430; see also Quattrone & Hopper, 1999).

These situational roles and identities are related to a negotiated order (Strauss, 1992), or "hovering organisational order" (Ahrens, 1997), translated into a situational and negotiated control. This is not a "control over" (Boland, 1979), because there is no hierarchical link between operational managers and financial officers. Nor is it a "control with" (Boland, 1979), based on shared values and beliefs, since, on the contrary, the two groups follow divergent ideals and rationales. It is best described as an assemblage of heterogeneous informal arrangements continuously renegotiated to face specific concerns. Studying the coexistence of competing rationales and the translation of intergroup relations from conflict to relative co-operation thus might help us to open up new ways of understanding the construction of accounting and management control.

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Organisational order has been described as the outcome of an intraorganizational struggle (Fligstein, 1987), a conflict between organisational professions (Armstrong, 1985). However, most studies illustrate the victory of the financial rationale, other professional groups trying in vain to resist change. Little attention has been given to the coexistence that could exist between several rationales. And yet the struggle between professional groups may last.Â From intraorganizational struggle to cooperation between organisational professions: An ethnographic study of a French based industrial company. May 2007, pp.1-23. âŸ¨halshs-00150082âŸ©. Exporter. Start studying Organizational exam. Learn vocabulary, terms and more with flashcards, games and other study tools.Â Organizational exam. STUDY. Flashcards. Learn.Â _____ is based on managers' direct observation and supervision of employee actions to see whether the individual follows rules and policies and performs tasks as instructed a. feedback control b. outcome control c. behavior control d. transaction control. behavior control. _ refers to the efforts to systematically find, organize, and make available a company's intellectual capital and to foster a culture of continuous learning and information sharing. Knowledge management. Behavior control is based on monitoring and rewarding results, and managers might pay little attention to how th And yet the struggle between professional groups may last. We try to illustrate this through an analysis of management control practices that we observed during an ethnographic study of a French industrial firm. In this company, two groups oppose each other, following divergent rationales and supporting competing styles of accountability (Ahrens, 1996). They lay claim to a shared overarching objective but have conflicting positions and legitimizing discourses around what that should mean. We thus describe the forms of confrontation between the two groups, showing how several individuals attemp