



THE UNIVERSITY *of* EDINBURGH

Edinburgh Research Explorer

Taste matters

Citation for published version:

Spence, C, Carter, C, Husillos, J & Archel, P 2017, 'Taste matters: Cultural capital and elites in proximate Strategic Action Fields' *Human Relations*, vol. 70, no. 2, pp. 211–236. DOI: 10.1177/0018726716649247

Digital Object Identifier (DOI):

[10.1177/0018726716649247](https://doi.org/10.1177/0018726716649247)

Link:

[Link to publication record in Edinburgh Research Explorer](#)

Document Version:

Peer reviewed version

Published In:

Human Relations

General rights

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact openaccess@ed.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.



Taste matters: Cultural capital and elites in proximate Strategic Action Fields

Crawford Spence, Chris Carter, Javier Husillos and Pablo Archel

Abstract

Recent literature suggests that elites are increasingly fragmented and divided. Yet there is very little empirical research that maps the distinctions between different elite groups. This article explores the cultural divisions that pertain to elite factions in two distinct, but proximate Strategic Action Fields. A key insight from the paper is that the public sector faction studied exhibits a much broader, more aesthetic set of cultural dispositions than their private sector counterparts. This permits a number of inter-related contributions to be made to literature on both elites and field theory. Firstly, the findings demonstrate that cultural capital acts as a salient source of distinction between elite factions in different Strategic Action Fields. Secondly, it is shown how cultural capital is socially functional as certain cultural dispositions are strongly homologous with specific professional roles. Thirdly, the paper demonstrates the implications for the structure of the state when two culturally distinct elites are brought together in a new Strategic Action Field.

Keywords

cultural capital, elites, Strategic Action Fields, taste, auditors, public service, austerity, new public audit.

Introduction

There has been a resurgence of interest in elites in the organization studies literature (Kerr and Robinson, 2012; Maclean et al., 2010, 2012, 2014, 2014; Morgan et al., 2015; Murphy and Willmott, 2015; Reed, 2012; Reed and Wallace, 2015; Zald and Lounsbury, 2010). Specifically, the organizational literature on elites increasingly recognises that ‘elite’ does not denote a homogeneous set of actors but rather groups of symbolically powerful individuals who: hail from a variety of different class backgrounds (Maclean *et seq*); are fragmented according to different surrounding ‘varieties of capitalism’ (Morgan, 2015); or belong to different institutional domains (Reed, 2012; Reed and Wallace, 2015). Yet the specific boundaries and distinctions that exist between different elite fractions have not been substantively charted empirically or theoretically in the organization studies literature. Charting such boundaries is especially important for understanding ‘expert elites’ (Reed, 2012) because the cultural dispositions of expert groups come to be associated with specific political initiatives.

This article charts the cultural taste distinctions that exist between individuals in the upper echelons of two distinct, yet proximate, Strategic Action Fields (Fligstein and McAdam, 2012). Empirically, the paper focuses on the Spanish auditing profession, exploring senior private and public sector auditors’ personal preferences relating to music, literary and sporting interests. The paper proceeds to explore the extent to which these seemingly extra-curricular predilections are interwoven with occupational roles – summarily, the homology between position and disposition. This empirical engagement is a means of realising the broader theoretical aim of applying Bourdieu’s work to professional fields, exploring the extent to which expert elites might be thought of as internally differentiated along lines of embodied cultural capital and taste.

The paper focuses on Spain for a number of reasons. Firstly, the majority of sociological work on expert elite groups has empirically privileged Anglo-Saxon settings. As a continental European country where the State has historically played a greater role in regulating economic and professional activity (Lukauskas, 1997), Spain offers potentially novel insights into elite composition. Secondly, there is a relative lacuna of sociologically informed work on public sector elites as compared to the well-established literature on elites emanating from the private sector. Public sector expert elites often conceive of service to the state as a ‘noble’ activity (Bourdieu, 1989, 2005b, Rousseau 1998), particularly in continental European countries and uphold the ethos of ‘public service’ (Du Gay, 2001). In the current era of austerity, the activities and legitimacy of the public sector have been subject to vociferous scrutiny and so a country like Spain, which at the time of writing is struggling with a major structural deficit and weak economy, offers insights into the extent to which a public sector ethos is able to remain intact in a turbulent and hostile environment.

This article is embedded in the Bourdieusian tradition, although it also draws on Fligstein and McAdam’s (2012) recent articulation of strategic action fields. Bourdieu-inspired scholarship on expert elites has primarily focused on the extent to which they privilege *institutionalised* cultural capital. It is a common reprise that elite university credentials are privileged during the recruitment phases of professional service careers (Cook et al., 2012; Rivera, 2011). Very few studies have explored the roles that taste-related forms of *embodied* cultural capital play in professional contexts. Yet by focusing on the ‘symbolic sphere, in particular those aspects that do not appear to be directly related to professional status and its role in schemes of classification’ (McDonald, 2014: 914) much can be gleaned about the behaviours and dispositional practices of individuals that are demanded or cultivated by surrounding fields.

Our paper is structured as follows. In the next section, we review literature on elites and argue that more research is needed that charts the internal distinctions that pertain to both elites more generally and expert elites specifically. We subsequently introduce our theoretical approach which draws directly from Pierre Bourdieu and recent sociological work on fields, cultural capital and taste. Information is then offered on our sample of elite auditing professionals in Spain and how we explored their different cultural tastes. The findings sections document the extent to which these tastes are homologous with the surrounding culture of their respective professional *milieus*. The marked distinctions that we identify between different types of auditing professional form the basis of our concluding sections.

Elites and fragmentation

Zald and Lounsbury's (2010) essay acted as a tribune for greater attention to be paid to the functioning of elites and understanding, 'how expert worlds function and effect economy and society' (Zald and Lounsbury, 2010: 964). Their 'call to arms' (ibid. 965) has been taken up by a number of scholars. One key stream identifiable from this resurgent body of work points to the fragmented and variegated nature of elite composition. Morgan (2015), for example, draws attention to the variable fortunes of different elites, pointing out that some national elites strengthened their position following the financial crisis while others were virtually wiped out. In this sense, we should not caricature elites as belonging to a monolithic transnational body but, rather, to understand that they are embedded within different 'varieties of capitalism'. Reed (2012) insightfully draws attention to the internally differentiated composition of elites, drawing distinctions between, for example, 'expert elites' such as professions, the media and academia and 'authoritative elites' such as central and local government. In a related study, Reed and Wallace (2015) show how different elite groups combine, with authoritative elites

opening up the UK National Health Service to expert elites who then colonise this arena with neoliberal ideologies and practices.

Considerable work on the corporate elite in both the UK and France has been undertaken by Maclean *et seq.* Drawing heavily on Bourdieu's depiction of a societal elite as constituting a 'field of power', their research reveals that the latter is "relatively variegated and fluid, connecting agents from different life worlds" (Maclean et al., 2015: 189). Specifically, pathways to elite membership are shown to be structured by socio-economic and educational backgrounds. This does not restrict elite membership to only those drawn from privileged origins but instead suggests that different 'pathways to power' (Maclean et al., 2014) are pursued depending on one's class background. By way of illustration, elites hailing from more modest social origins tend to be more reflexive about accumulating different types of social capital than their counterparts who are drawn from more privileged social origins (Maclean et al., 2012; Mohr and DiMaggio, 1995). Resonant with Reed and Wallace's (2015) depiction of hybrid governance regimes involving different elite domains, Maclean et al. (2012) describe different "power elite coalitions" (195) whereby elites from different fields coalesce in the "pursuit of specific economic, social and political objectives" (195). This provides further evidence that the "corporate elite is highly stratified" (Maclean et al., 2010, p.344) as different elite fractions enlist different coalition partners depending on their specific objectives.

Yet beyond this broad recognition of elite fragmentation and internal differentiation, we still know very little about the specific lines of distinction between different elite fractions. Reed's (2012) ideal types are useful conceptual building blocks, but it is not clear to what extent they are empirically robust. Reed (2012) tends to put different professional groups into one catch-all category of 'expert elites'. Yet research suggests that professional fields themselves are highly variegated, as we discuss below. Equally, Maclean *et seq.* focus primarily on the prevailing socio-economic origin differences between different elite fractions, with

cultural capital distinctions seen largely as epiphenomenal of these. The accumulation of cultural capital is not always a mere function of social class, however, especially in the case of professional fields where organizations, rather than the family or the school system, play a considerable role in moulding the habitus of expert elites (Carter and Spence, 2014). As a corollary ‘taste’ has been identified as a key mediating variable between individuals’ class backgrounds and the career choices they make (Koppman, 2015). In summary, more research exploring the cultural distinctions between elite fractions is needed to illuminate our understanding of elites. Specifically, “we need to find out more about their mindsets, behaviours and predilections” (Maclean et al., 2010: 344). Responding to this call gives rise to the article’s principal research question:

Principal research question: How might taste-related distinctions extend our understanding of how individuals come to occupy elite positions in specific fields?

The cultivation of expert elites

The exploration of this principal research question is undertaken through a case study of one particular ‘expert elite’ group – elite auditors in Spain. Existing literature in this area suggests that cultural capital is a key marker in the composition of expert elites. For example, As Cook et al. (2012) argue, professions erect *institutionalised* cultural capital barriers to entry when City law firms privilege Oxbridge graduates when recruiting trainees (see also Rivera 2011, 2012 for a similar discussion in the US).

More specific work on behaviour rather than credentials can be found in the literature on auditors. Anderson-Gough et al (2000), for example, highlight the necessity of adopting an all-consuming disposition of client service that conflicts with extra-professional cultural interests, family time and traditional professional conceptions of

public duty. This creates something of a paradox for PSFs in that they privilege recruits who have serious extra-curricular interests but then immediately preclude the further pursuit or cultivation of those interests. Covaleski et al. (1998) outline the central disciplinary mechanisms that senior professionals in the Big 4 are subject to in order to ensure that their 'work goals, language, and lifestyle come to reflect the imperatives of the organization' (293). Yet being 'professional' in such environments demands much more than merely technical knowledge. Technical experts, who are commonly associated with traditional archetypes of the professional, are often referred to by senior members of Big 4 firms pejoratively as 'geeks' and 'technocrats' (Spence and Carter, 2014, p.13) whereas the high road to career success in the Big 4 is populated by people characterised as having 'personality' and 'great networks' (social capital).

These studies usefully highlight how the auditor habitus is formed by privileging specific practices around client management, revenue generation and time management. These studies do not, however, explore taste directly as a potential resource that is socially functional. They also limit their focus to auditors within private sector Big 4 PSFs. What is unclear is the extent to which these insights might be generalizable to other contexts such as the public sector. Overall, little extant work has devoted itself to mapping the variegation that exists within expert elite groups. Generally, there is a tendency to treat expert elites such as auditors as internally homogenous. This is surprising given that both managerial elites and the service class in general have been shown to be internally divided along cultural lines (Bennett, 2007; Flemmen, 2014; Maclean et al., 2010). One might reasonably expect there to be differences between elite auditors in public and private sectors given that they deal with different challenges, have had contrasting socializations and belong to organizations with significantly different objectives. This leads us to the first subsidiary research question, which will provide a means by which to explore the principal research question:

Subsidiary research question 1: to what extent do senior auditors in the public and private sectors differ in their cultural tastes?

If differences exist in the cultural tastes of interviewees, exploring the extent to which such differences are homologous with each group of actors' professional roles would be illuminating. Therefore, the second subsidiary research question is:

Subsidiary research question 2: to what extent are the cultural tastes of senior auditors coupled or decoupled from their working lives?

In Bourdieusian terms these questions permit an exploration of the homology between position and disposition in the upper echelons of the Spanish auditing field and a consideration of how different forms of taste can become functional. In turn, these considerations will open up wider insights into the composition and fragmentation of elites more generally.

Theoretical framing

A comprehensive Bourdieusian analysis demands consideration of the interplay between the master concepts of field, habitus and capitals. Bourdieu, following Weber and Durkheim, views society as constituted by a series of more or less autonomous fields (Martin, 2003). Each field within society is subject to its own 'rules of the game' and attendant dynamics. Within any field there is a spectrum ranging from autonomous through to heteronomous (Bourdieu, 1992). The autonomous pole of a field is one that functions broadly without reference to the world beyond the field. In contrast, the heteronomous pole of a field is far more connected to other fields and more likely to be shaped by economic factors or political

influences. Building upon this line of thinking, Fligstein and McAdam (2012) suggest that larger fields *à la* Bourdieu can be broken down into a series of smaller sub-fields, or what they term Strategic Action Fields (SAFs). According to Fligstein and McAdam, SAFs constitute ‘fundamental units of collective action in society’ (Fligstein and McAdam, 2011, 3); their identification of the socially constructed nature of fields and the insight that fields involve actors with different resources struggling for advantage are highly resonant with Bourdieusian thought: ‘obviously, there is a substantial affinity between Bourdieu’s scheme and the one proposed here. Indeed, explaining the differences and similarities is a topic worthy of an entire paper’ (Fligstein and McAdam, 2011: 19). Fligstein and McAdam depart from Bourdieu in their explicit focus on the relationship between fields – both proximate and distant – and the hierarchy between different fields, inferring that some SAFs are more powerful than others. They also emphasise groups rather than individual actors within SAFs (cf. Fligstein, 2001).

In their exposition of SAFs, Fligstein and McAdam (2012) make a number of highly relevant points for our study: (i) they characterise a SAF as comprising incumbents and challengers who are held together by shared assumptions; (ii) they identify that exogenous shocks – such as a crisis – can destabilize a SAF and give rise to what they characterise as an ‘episode of contention’; (iii) during episodes of contention, established incumbents are vulnerable; (iv) they outline the importance of proximate SAFs, which are fields that are close to one another and in periods of change can exert influence on one another; (v) Crises can lead to the collision of different SAFs which in turn can create a new SAF, where there are possibilities for innovation; (vi) after any period of change there will be a ‘settlement’ whereby the dominant set of values, incumbents and challengers are settled within a SAF.

A second master concept for Bourdieu is the habitus. The habitus is best understood as a series of lasting and durable dispositions - similar to Chomsky’s notion of deep structure (see

Bourdieu and Wacquant, 1992) – that enable a social actor to understand the world. The habitus of an individual represents that individual's internalisation of external structures (Bourdieu, 1979). Methodologically speaking, the habitus opens a door to the wider social structures and 'rules of the game' that organize fields. Consequently, the empirical focus of much qualitative Bourdieusian research places the habitus centre stage.

Central to field analysis is consideration of the different capitals at play therein. Fields consist of 'a set of objective, historical relations between positions anchored in certain forms of power (or capital)' (Bourdieu and Wacquant, 1992: 16). According to Bourdieu, the 'three fundamental guises of capital' comprise economic (money and the access to finance), social (social networks and connections) and cultural capital. We concentrate primarily on cultural capital as this has consistently been shown to be most important in the process of forming the habitus of expert elites (Cook et al., 2012, Spence and Carter, 2014). Cultural capital can 'become socially functional' (Frow, 1987: 60) and provide those social actors possessing it with advantages over those that do not (DiMaggio and Mohr, 1985). In other words, the accumulation of certain forms of cultural capital can become convertible into, or synonymous with, symbolic capital – the form of capital that crowns all others (Harvey and Maclean, 2008). Symbolic capital is the form that other species of capital take when other actors "misrecognize the arbitrariness of its possession and accumulation" (Bourdieu and Wacquant, 1992: 119); as a shorthand it can be characterised as prestige.

Cultural capital takes many forms, including objectified (in physical objects), institutionalized (in the form of diplomas from particular institutions or organizational brands) or embodied (in the form of behaviour, knowledge, deportment, taste) cultural capital. For the purposes of the present paper we concentrate on one very important subset of embodied cultural capital – taste, as expressed via cultural predilections. Cultural predilections, in their most valorized forms, constitute an 'aesthetic disposition', defined by Bourdieu as a 'generalized

capacity to neutralize ordinary urgencies and to bracket off practical ends' (Bourdieu, 1979: 57). This aesthetic disposition is best characterised as broad or deep cultural capital because it generally requires a wide and nuanced appreciation of cultural phenomena, artefacts and attitudes. For Bourdieu, the aesthetic disposition is associated with disinterestedness (see also Lizardo and Skiles, 2008). In other words, those with broad cultural capital tend to pursue culture for culture's sake.

Research methods and methodology

Qualitative, semi-structured interviews were undertaken in an attempt to map the cultural commonalities and differences that persist within a split sample of highly successful auditors. In total, 35 interviews were conducted with 28 professionals from both the private and public sectors. The vast majority of interviewees occupied – or had recently retired from – an elite auditing position in Spain and regarded as being at the commanding heights of their profession. The 16 interviewees from the private sector were primarily partners (i.e. those holding leadership and profit sharing roles) from Big 4 accounting firms but also included one auditor from Grant Thornton (non Big 4) and two ex-Big 4 employees.¹ The 12 public sector interviewees were almost exclusively chief auditors (or *Sindicos Mayores*) of the *camara de cuentas* (chamber of accounts) of their respective regions. These *camaras* are charged with overseeing the economic and financial management of all public sector bodies within their regions. We attempted to interview every chief public auditor in Spain, of which there are currently 13. We managed to interview nine incumbent *Sindicos Mayores* (9/13 or 69%) and two former *Sindicos Mayores*. The remaining public sector interviewee was the head of an accounting regulatory body at the national level who understood both domains very well.

Sindicos Mayores occupy the commanding heights of public sector auditing. They hold elite positions in the public sector and are generally considered to be the most successful

auditors in the public sector within their respective regions; as the elite of the public sector auditing profession they command considerable symbolic and economic resource. Similarly, partners in Big 4 PSFs represent the pinnacle of success in private sector auditing. In short, our sample is one that focuses on the elite of the auditing field in Spain. Building on Fligstein and McAdam's (2012) refinement of Bourdieu's conception of the field, audit can be considered a field in the Bourdieusian sense; for Fligstein and McAdam (2012) Big 4 audit and public sector audit are examples of proximate fields – close but not the same.

The interviews lasted between 30 and 90 minutes and were carried out between December 2011 and December 2015. All interviews were undertaken in Spanish by a native speaker and access was initially provided through personal contacts. Further participants were recruited through purposive snowballing techniques. The interviews themselves were intended to elicit both the work and non-work related attributes of individuals. In terms of the former, we discussed the perceived necessary personal and professional attributes of successful professionals in each field as well as the demands placed upon individuals by those fields. Beyond these work related themes, we were also concerned to penetrate deeper into the habitus, focusing on social origins, educational credentials (institutionalised cultural capital) and cultural preferences outside of the workplace (embodied cultural capital). In order to explore the more multifarious embodied cultural capital we made heavy recourse to previous work on cultural capital by Bennett et al. (2009).

The cultural capital/taste section of the interview guide focused on three areas that we identified from Bennett et al. (2009) as most suitable for the present study: music, reading and exercise, as well as asking interviewees to elaborate on any other leisure interests that they pursued. In Bennett et al (2009) these particular phenomena produced greater stratification between different social groups. Further, they are more easily transposable to different cultural

contexts, unlike other cultural phenomena such as television or culinary preferences which tend to be much more country-specific.

Interviewees were asked to identify their favourite musical genres and to elaborate on their choices. They were also asked to list the most recent live musical performance that they had attended and to identify when this took place. Interviewees were also asked how many books they had read in the last 12 months as well as the title of the last book that they had read and why they chose it. Interviewees were then asked to identify their favourite literary genres. In terms of exercise, interviewees were asked whether they engaged in any physical activity or sport, why, with what frequency and whether they perceived that they yielded any benefits from doing so. The exploration of cultural predilections focused on the 'how' and 'why' of cultural consumption as much as on the 'what'. Qualitative methods are particularly suitable for broaching these more open-ended 'how' and 'why' concerns as research subjects can be probed and asked to elaborate upon emerging themes.

The interviews were all recorded and transcribed. The interview transcripts were subjected to three substantive waves of analysis. During the first wave of analysis, an inductive coding schema was generated involving primarily two members of the research team. The transcripts were read several times by both researchers and various themes and sub-themes were iteratively identified within the work-related discussions and also within the responses to the various cultural preferences questions. A second wave of analysis focused on identifying homologies or dissonance between the cultural pursuits of interviewees and the professional attributes required of them. This led to a number of additional questions emerging that were explored in a further round of seven interviews. Specifically, this final round of interviews explored the extent to which the cultural dispositions thus far identified were socially functional at all within the context of the interviewees' professional *milieux*. The final three interviews, undertaken with one Big 4 partner and two *Sindicos Mayores*, explored more

directly the issue of why different tastes and cultural capital might matter for the practices of accounting. The final round of data analysis included analysis of these new transcripts as well as a further revisiting of all other transcripts in order to elaborate on key themes.

Positions: Auditors in the workplace

Whilst we are interested primarily in the wider cultural tastes of auditors, consideration of their professional roles is also important if we are to make a case that the former has some relationship to the latter. In terms of professional positions, we can classify our different sectors of the auditing field in accordance with Bourdieu's heteronomous/autonomous dichotomy.

Private sector interviewees described the Big 4 as heteronomous vis-à-vis the economic field rather than being autonomous from it. In other words, it has been largely colonized and shaped by the market. Partner success is broadly determined by bringing in new clients, increasing revenues and business development:

[...] you don't just live off of technical knowledge. You live off being able to put yourself in the shoes of your clients...so you can sell services. We are not an NGO! (Private Sector 9)

This quote highlights that 'technical knowledge' (a form of embodied cultural capital) is only one component of the Big 4 partner habitus (Spence and Carter, 2014). Instead their social capital (close relations with clients) combined with their habitus (their 'feel for the game') allows partners to access what a client needs; this leads to the formulation of an innovative service idea, which is then sold to a client. The complex interplay between social and cultural capital via the habitus is ultimately converted into the most highly valued form of capital for Big 4 auditors: economic capital.

The reference to 'not being a NGO' is a fascinating turn of phrase, highlighting how anything other than the pursuit of economic capital is the equivalent of charity work; it reinforces how commercial concerns underpin the contemporary Big 4 firm in a way that puts these firms in very close proximity to their clients (Anderson-Gough et al., 2000). That economic capital is the clear *raison d'être* for Big 4 firms was evident when talking about the most important functions that partners perform. These functions were often summarised rather bluntly as conducive to making more money for the firm:

What we have in our head as partners is you need to be able to leave the firm bigger than when you entered as partner (Private Sector 12)

This quote emphasizes the prominence of economic capital in the habitus of partners. That an appropriate legacy for a partner is articulated purely in terms of economic capital tells us much about how partners view their vocation. Our interviewees did not, for instance, sketch out a legacy in terms of an improved profession or greater public service.

This utilitarian conceptualization of professional work is reflected in the physical spaces that Big 4 auditors occupy. Big 4 buildings are located in the business areas of cities, usually in skyscrapers shared with many other organizations but whose symbolism is captured primarily by their Big 4 inhabitants, the emblem of whom tends to crown the roof-space. Internally, the office space is organized in a cost-saving, productivity-focused manner with a big emphasis on open plan hot-desking. Individual offices are reserved for partners or senior partners. Furniture tends to be functional and unremarkable, with little in the way of artwork or elaborate decoration. Yet this aesthetic sobriety belies the significant power and prestige that these organizations have accumulated in recent years. In 1991, three years after the first law was passed making audits compulsory for Spanish companies, there were only circa 2000

audits undertaken annually in Spain. By 1994 this figure had grown over ten-fold to 22,184 and the Big 4 have successfully colonised this market, with recent estimates suggesting that 99.2% of listed companies in Spain having their financial statements audited by Big 4 firms (Caso-Pardo et al., 2011). This is a much higher rate of concentration than other European countries (Ballas and Fafaliou, 2008).

In contrast, the discourse of interviewees from the public sector characterised their professional milieu very differently: either autonomous from or, at the most, parallel to, the economic field. The main driving force behind public sector auditing was articulated to us as the advancement of the common good. The *distribution* of economic capital was routinely emphasized here rather than its *accumulation*. The following quote is representative of this general viewpoint:

[...] when I was in the regional ministry of economy one of the big consulting firms offered me double my salary, but that didn't attract me. My aspiration has never been to make money but to do a job that I liked and to bring some value-added to society (Public Sector 8)

These quotes suggest that the senior public sector auditors earn considerably less than their private sector counterparts. This quote also reveals how public sector auditors frame their work in terms of a 'higher calling' (Abbott, 1988), which in this case is to 'bring some value-added to society'.

In addition to this ethos of public service (Du Gay, 2001; Le Grand, 2006; Pusey, 1991; Sennett, 1992) many *Sindicatos Mayores* also feel a strong sense of attachment to their institutions. An important part of their habitus is about embodying a tradition that they find both venerable and attractive. The *Camaras* revolved around the powerful figures known now

as *Sindicos Mayores* but who were historically referred to variously as *Los Maestros Oidores*, *Los Maestros Racionales* or *Los Contadores Mayores*. These figures were normally appointed directly by the King after having passed from one position to another within the apparatus of the Kingdom (Huici Goñi, 1988). They held considerable power, prestige and status in medieval society and were considered ‘honourable’ by members of the court.

The historical importance of both the office and office holder is evident from visiting the locations. Many *Camaras* maintain royal symbols such as shields, crests or coats of arms as their motifs. They tend to be located in historic city centres and situated within iconic heritage buildings. That the present office holders are highly conscious of this lineage is evident from the activities of one interviewee’s pet project of researching further the history of the office and its office holders:

In la camara de cuenta de [X] there was somebody called the Rational Master (Maestre Racional). “Master” means magister, magis and “rational” because he was charged with bringing order and reason to all of the money of the King of X. This person has existed since 1283 [...] we can find his roots in Roman law in Sicily where they have had a “Racionalis” since the times of August (Public Sector 8)

Many *Sindicos Mayores* therefore have a real affection for their office and, to some extent, are seduced by the prestige associated with it. This is an example of what Bourdieu terms *illusio* – bewitchment by the stakes that the game has to offer – and makes them susceptible to the dynamics and power relationships of the wider political field upon which they depend. For example, even though *Sindicos Mayores* asserted that they have ‘*more independence than private firms*’ (Public Sector 7), they still do not occupy a completely autonomous space. While

their positions are ostensibly autonomous, external pressure from the field of power can often make their positions more heteronomous than they might first appear. The politicians being audited (and who have appointed the public auditor via a parliamentary election) can often *'interfere more than is reasonable'* (Public Sector 7). As one ex-public auditor asserted, it seems that *'the better you do your job, the greater the possibility that they do not renew your tenure'* (Public Sector 5). Whilst motivated personally to serve the public, *Sindicós Mayores* nevertheless are strongly influenced by the politicians who appoint them.

Overall, the logics of the two domains are quite different. The Big 4 has effectively been colonized by the commercial needs of their clients, while the public sector is under greater pressure from politicians. In Bourdieusian terms, what we can see are two different types of heteronomy: the Big 4 is more heteronomous vis-à-vis the economic field, while the public sector is more heteronomous vis-à-vis the political field. In the former, auditing services are performed instrumentally as a means to the accumulation of economic capital – specific cultural capital is converted into economic capital; in the latter, auditing is putatively undertaken in order to ensure accountability of the public sector. Public sector auditing therefore shows strong signs of autonomy, but the powerful influence of that politicians exert over this sector introduces heteronomy vis-à-vis the political field. Mapping these different types of heteronomy and autonomy onto an understanding of elite composition, it can be deduced that these two professional groups occupy two different but proximate SAFs (Fligstein and McAdam, 2012). Each SAF is implicated in two quite different “power elite coalitions” (Maclean et al., 2012: 195), with Big 4 accountants enlisting members of the corporate elite as coalition partners. In contrast, *Sindicós Mayores* are much closer to politicians or what Reed (2012) would call ‘authoritative elites’.

Dispositions: Reading, music and sport within the field

Reading

Beyond trade and technical publications, most Big 4 accountants from our sample only appear to engage in light reading or literature that has a practical application to their work. Such utilitarianism expressed itself, for example, through reading matter such as the classic pop management text *In Search of Excellence* or auto/biographies of iconic business or political leaders such as Steve Jobs or Tony Blair. The attraction to partners of such reading material lay in the ‘lessons’ they could draw from such books; several partners suggested that these texts offered important heuristics on leadership that could be applied to their work environments. Some interviewees read books in English, not as a disinterested intellectual pursuit, but because ‘*it seems to me fundamental that an auditor has a good grasp of English*’ (Private Sector 7). Such reading is tightly tied to the accumulation of the linguistic capital that is so essential for senior employees of a global PSF. Otherwise, Big 4 partners read novels or books that ‘*have a practical application*’ (Private Sector 14). One partner, in a remarkably ebullient display of anti-intellectualism, even went so far as to say ‘*I never read philosophy or things that make me think*’ (Private Sector 9).

One of the very few interviewees from the Big 4 that cited serious literary interests was an ex-employee who, interestingly, left the firm citing cultural dissonance between her and the organizational *milieu* as an important factor:

I like art and history. I would have studied Hispanic philology if I allowed myself to be guided by what my real vocation is (Private Sector 16)

In contrast to the reading habits of Big 4 employees, we found that *Sindicatos Mayores* have more serious literary interests. For instance, many of the interviewees reported that they were book readers of Nobel Prize winners such as José Saramago, Gabriel Garcia Marquez or Mario

Vargar Llosa. One of our interviewees was an aficionado of classical Spanish literature, in particular ‘La generación del 98’²; another was very interested in poetry (e.g. Antonio Machado); yet another recounted his youth where his favourite pastime was writing poetry in Latin. Unlike the Big 4 accountants who were culturally laconic and to the point in terms of what they read and why, *Sindicos Mayores* were much more elaborate in their communication about literature, keen to embellish, explaining what they saw as the value or weaknesses in particular books or genres. For example, one interview broached the subject of the nature of man when describing Saramago’s book *Cain* as ‘*a prodigy of description of revenge against the power of God*’ (Public Sector 4). Yet another was keen to discuss the nature of divisions in society when he explained to us how a recent book had prompted him to reflect about ‘*the gratuitous nature of conflicts throughout history*’ (Public Sector 8). Our public auditor interviewees were highly articulate when discussing literary canons.

The *Sindicos Mayores*’ engagement with literature also embraced lowbrow literary genres such as crime or detective novels. Detective stories, for example, are apparently very good at evoking the ‘*physiology of characters*’ or ‘*the social norms of the society*’ (Public Sector 6) where the stories take place. The consumption of lowbrow cultural goods such as detective stories does not necessarily denote a lack of cultural capital. Ironic or convoluted readings of lowbrow literature constitute omnivorousness or, perhaps more precisely, ‘bourgeois cultural slumming’ (Bennett, 2007: 214), effectively transforming ‘popular works into props of distinction...governed by the organizing principles of the bourgeois aesthetic habitus’ (Bennett, 2007: 204). Philosophical extemporisations on the mundane features of everyday life was something that our public sector interviewees appreciated as well:

There is an essay by [Gregorio] Marañón, called ‘The Psychology of the Gesture’.

It is an analysis of the gesture. It looked at the influence of movies, in the way

people move themselves; acts like pulling a cigarette out of a packet. The deep reflections that Marañón infers from these daily activities open up a whole universe (Public Sector 11)

Sport and exercise

Sports participation among adults is highest among the upper classes, as it is readily associated with money and leisure time, something that those higher up the social ladder possess more of (Wilson, 2002). However, this was not universally the case with private sector accountants. Three of our interviewees claimed that they never had time to participate in sport or exercise and another two said they found the time to go walking only at the weekends. Among the remaining private sector interviewees by far the most popular physical activity was running, with several interviewees running marathons regularly. The underlying motivations for running were described largely as *'keeping in shape'*, *'disconnecting'*, *'getting rid of stress'*, *'managing anxiety'* or simply *'making yourself feel better'*. These descriptions are simultaneously anodyne and unsurprising. Specifically, they tell a predictable story of maintaining a life outside of work and a disinterested focus on wellbeing. Pushing interviewees further on the importance of sport to their work life surfaced the finding that the two are not as separate as they might initially appear. Take the following quote as an example:

For me it is fundamental, I sort out my ideas whilst I run. Running helps me think and I would say that it provides solutions to problems (Private Sector 1)

This partner initially talked about how running helped clear his mind, but he ended up talking about how work permeated his non-work running experience. Others were more explicit about the impossibility of separating work from leisure pursuits. Marathon running is common

among partners. However, this can equally be conceived very instrumentally as a means of increasing contact with clients:

[...] most of my bosses run marathons and there they meet clients. In fact, there is a “Deloitte running club” that sometimes sponsors races. Before, there was a “Deloitte golf tournament” (Private sector 15)

As with reading, many Big 4 partners have a tendency to subordinate the ostensibly leisurely pursuit of sport to professional or commercial imperatives. In the quote above, it is clearly related to the accumulation of social capital that will ultimately be converted into economic capital. Work-life liminality was evident in partners’ valorization of team sports as well:

I do sport primarily because it makes you feel much better and also because team sports demonstrate values that we take seriously here such as collegiality and teamwork (Private sector 11)

In discussing his love of team sports, this partner slips seamlessly from a discussion of the dynamics of team sports themselves into a discussion on the dynamics of managing a team at work. There is virtually no ‘outside’ to work for him at all. Even when they are not working, work permeates almost every aspect of their lives. Metaphors from sport are used to talk about work, while metaphors from work are invoked to discuss sport.

By contrast, it was evident from our discussions with public sector interviewees that their sporting pursuits were not directly related to their work. What we identify from the public sector interviewees is an aesthetic disposition to enjoy sport for its own sake, for its health benefits or as a means to increase contact with the natural environment. For example:

Sport is one of my big passions. Ever since I was young I did athletics and since my early twenties I have regularly practiced three things: tennis, hillwalking and skiing. I love sport, not because I like to compete, the result doesn't bother me. I love to glide around when I ski and feel the air; with tennis, the manoeuvre of really connecting with the ball is very satisfying (Public Sector 8)

Only three out of the 12 public sector interviewees related their work to the benefits of engaging in sport. The quote below is from one of these three interviewees. However, again, *how* they explain what they are doing and *why* they do so are crucial to understanding the differences between public and private auditors. For example,

Firstly, sport is very formative. It teaches people sacrifice. I would go as far to say that sport prepares human conduct to overcome challenges and you demonstrate to yourself that you are capable of conquering almost anything...Sport serves to model people's behaviour...to believe that effort is good and that you have to make sacrifices in order to achieve an objective is normal in life. If you do not do something that demands sacrifice, you do not value it (Public Sector 3)

Thus, even where *Sindicos Mayores* link their cultural pursuits to their professional lives, this is done so by way of a long, reflective, philosophical discourse quite unlike the discourses articulated by our private sector accountants.

Music

Although virtually all of our 16 private sector interviewees listened to music, many found it difficult to talk in any detail about this. The following interviewee, for example, was unable to state a preference for specific musical genres:

This is the same as when you are asked your favourite colour; I need to think about it because I don't have a favourite (Private Sector 8)

Similarly,

I like blues and jazz the most but really I wouldn't know what to say because it depends on the moment. I am like that with books as well (Private sector 12)

Such non-committal answers appeared to be indicative of a lack of immersion in this particular cultural practice. Overall, discussions around music with Big 4 partners were quite circumspect. Indeed, when interviewees were pressed on their seeming disinterest in more highbrow music genres, this tended to produce similarly same bland answers:

I don't like classical music, Well, I neither like nor dislike it; it's like everything, if I think about the music I have bought over the last 10 years there wouldn't be any jazz, flamenco or classical music (Private Sector 6)

As with sports or reading it seems that music is at times conceived by Big 4 auditors as a means to relax or as a means of clearing one's head and being able to think more clearly at work:

[...] What I do at home at the weekends or if I need to work, I pull out some classical music. It helps me to concentrate and it creates a nice environment
(Private Sector 14)

Overall, we can conclude that music is a peripheral activity for most of the Big 4 partners and is something in which they are not immersed in a serious way.

Our public sector interviewees tend to take music much more seriously. Many *Sindicos Mayores* are able to talk about specific pieces of classical music and composers. One of the *Sindicos Mayores* told us that he had once visited the hometown of Verdi in Italy specifically in order to attend a performance of one of his works. Another stressed that he was planning to travel to Venice so that he could see the Opera *Carmen*. Another interviewee preferred flamenco, describing it as '*musical sublimation*' (Public Sector 4). Two of our public sector interviewees had formal musical training: one in piano and the other in opera singing. Another public auditor was a prominent member the Philharmonic Society of his city:

[...] I am a member of the Philharmonic Society of [Spanish City]. I have been part of its executive council and yesterday I was at a concert. I go to all of the concerts that I can, I love classical music (Public Sector 12)

Dismissals of certain genres were also revealing. For instance, one of the auditors told us that he did not like rap because it is '*weak [and] neither very profound nor very structured*' (Public Sector 6). Such a dismissal is perhaps not surprising but nonetheless indicates that the public sector auditors' definition of legitimate musical tastes corresponds closely to conventional notions of high culture.

The functionality of taste

A strong homology can be observed, as outlined above, between cultural preferences and professional roles – between dispositions and positions. Although previous work has questioned the notion of unified dispositions, suggesting that individuals and social classes have divided or cleft habitus (Bennett, 2007; Lamont, 1992), our paper suggests that it is the professional field itself that might be better understood as divided or cleft (*champ clivé*) into different SAFs (Fligstein and McAdam, 2012), with different sub-groups therein displaying a relatively unified set of cultural dispositions.

Professionals at the commercial pole of the field valorize useful facts and practical knowledge. Big 4 partners are inveterate pragmatists with a keen eye on the 'bottom line'. They view deep intellectual or cultural engagement as something that is the preserve of others or, in some cases, with active disdain. There were very few instances of Big 4 accountants having disinterested cultural pursuits, where a cultural activity was pursued for the intrinsic value that it was perceived to contain. Partners' talk is almost exclusively about work and even many ostensibly non-work activities are harnessed to some perceived professional necessity or professional self-development goal. This is true in the case of reading biographies of business leaders to pick up useful management tips while also helping improve their English, running marathons as a means of enhancing client interactions or listening to classical music because it facilitates improved concentration on one's work.

This utilitarianism is perhaps a reflection of the socio-economic origins of this group. Virtually all Big 4 partners in our study hailed from households with a strong presence of businessmen and liberal professions such as doctors, lawyers, accountants and engineers. The educational backgrounds of Big 4 partners were also relatively homogenous, with 13 of the 16 interviewed having read for a pure Business Administration degree, the remaining three having studied Agricultural Business, Economic Law and Law and Economics. *Disinterested-man* the

Big 4 partner is not. Practical ends are not at all bracketed off here. Rather, *Big 4 Man* is constantly interested in moving forward and not given over to reflection:

I have never analyzed myself and I make sure not to pose myself heavy questions, because I am of the idea that if you start analyzing yourself or the things you do or why you do them, this is always more in order to just punish yourself than anything else, and since I have always got so many things to do, its best just to keep moving forward (Private Sector 12)

The potential incompatibility of serious reflection and pursuing a successful career within the Big 4 was highlighted by one interviewee, who described her experience working there as ‘*asphyxiating*’, largely because she felt that succeeding within that environment would have involved her reconstituting her habitus very radically. We reproduce the following excerpt at length in order to give a sense of the extent to which her habitus was out of sync with the surrounding field:

I saw clearly what they expected of me in terms of climbing the ladder. I would have needed to leave behind me that which I liked – investigative work, problem solving – in order to develop a commercial facet and play power games or participate in ‘masked balls’. My intellectual predilections are related to a fascination for self-discovery which implies freedom from prejudice, from preconceived ideas, taking a risk on freedom. This implies, in turn, an absolute sincerity with oneself. It is difficult to square the cultivation of this freedom and sincerity with attitudes [such as those demanded in the Big 4] that are more resonant with playing poker (Private Sector 16)

The idea of continuing to work in the Big 4 '*horrified*' this interviewee. What she experienced during her time there can aptly be described as 'hysteresis', where dispositions are maladjusted to objective possibilities, the figure of *Don Quixote* being the seminal, quintessential example (see Bourdieu, 1980: 104 and Kerr and Robinson, 2009 for an application of hysteresis to the organization studies literature). There was, ultimately, a real conflict between her vision of the world and that of her superiors.

Broad cultural capital is not a currency that has much value in this milieu. When we tried to talk to Big 4 partners about culture, they talked about work. This may, to some extent, be a function of impression management, but it has previously been noted that anti-intellectualism is a central characteristic of Big 4 working environments (Grey, 1998). We would support that contention here, possibly even going further by saying that cultural interests and generally being reflective and critical about the world may preclude being successful in the Big 4. Culture needs to be viewed in a narrow and instrumental way, much in the same way as professional ethics are in this environment (Spence and Carter, 2014).

In contrast, many of our professionals from the public sector can be characterized as exhibiting the attributes, propensities and dispositions more readily associable with broad cultural capital. Their cultural predilections are much closer to what can be considered highbrow culture, many of them being aficionados of classical music, opera or serious literature. Yet in order to understand the relationship between tastes, dispositions and behaviour, even more important than *what* cultural product they consume, is *why* they do so. When we asked the *Sindicos Mayores* about culture they talked about culture, in doing so displaying a holistic and critical way of thinking; their answers tended to be complex, lengthy and reflective. They were at ease conversing and pontificating about complex and abstract ideas.

That many *Sindicos Mayores* have an extensive cultural hinterland appears, at first glance, to be indicative of there being a plausible distinction between work and life for these actors. However, on further consideration, the strong homology between their seemingly aesthetic disposition and their position in the auditing field indicates that their traits and skills associated with a broad cultural capital are actually socially functional (Frow, 1987).

The dispositions of *Sindicos Mayores* resonate strongly with Uriarte's (1997) study of the political elite in liberal democracies which, he notes, tend to be drawn overwhelmingly from the social sciences and humanities and which privilege mastery in oral and written discourse. Moreover, political elites in liberal democracies are increasingly drawn from the civil service (Uriarte, 2000). In Spain specifically, Delgado and Jerez (2008) and Delgado and Oñate (2008) have also noted that politicians tend to be educated in the social sciences or law and forge earlier careers in the public sector before graduating to the political sphere. This tends to hold true for politicians from both the left and the right of the political spectrum. The last three Prime Ministers of Spain, for example, all departed from their civil service positions as a prelude to running for political office.³

Public sector auditors also have varying political ideologies and affiliations,⁴ but what remains constant is their aesthetic disposition and their previous and extensive experience working in the public sector. Prior to having been appointed *Sindicos Mayores*, the vast majority of public sector interviewees had pursued successful careers in different, sometime multiple, organizations in the civil service. In addition, seven of our *Sindicos Mayores* had been either Ministers/Members of the Regional Parliament, City Councillors or advisors of regional or national governments. This indicates two things: firstly, that there is something of a revolving door between *camaras de cuentas* and political offices; and, secondly, that the professional habitus of *Sindicos Mayores* is perhaps broader than that of Big 4 partners because

their own professional trajectories demand greater adaptability and the cultivation of a wide variety of dispositions and skills.

The adaptability of public sector auditors might also be a function of their more diverse backgrounds compared to the more homogenous origins of Big 4 partners. Whereas the latter came mainly from white-collar households, the former would be more likely to have parents engaged in a variety of jobs such as carpenters, farmers, miners, greengrocers, civil servants, teachers or engineers. The educational backgrounds of public sector auditors were also more diverse, with only one of the 12 having read for a pure Business Administration degree, the others having read for various joint combinations of economics, business or law. Having a more diverse background intellectually was recognised as providing professional advantages in this context:

Having a broad perspective, acquired from other fields of human knowledge and human endeavour is very important for the performance of the role, because above all what we are evaluating when we do public auditing is, not only dry, cold numbers but accounts that are supposed to constitute a faithful representation of the money that comes from and goes to the community. You have to intertwine what you are doing with a very broad, human context (Public Sector 8)

One public auditor, when asked about the influence of his cultural predilections on his work-life, spelled out very clearly that his daily work could be characterized by what he termed the search for '*disinterested excellence*' which, in turn, was articulated as different from '*a requirement to keep your position or to be promoted*' but was rather valued as '*a professional and ethical requirement in itself*'. Elsewhere, this interviewee stressed that he was appointed because of his '*moderation, common sense and prudence*' (Public Sector 7). This self-

characterisation, particularly the mention of *prudence* as a valuable attribute, are strongly evocative of Bourdieu's consideration of French civil servants who:

'contributed to the genesis of a rational bureaucratic habitus: they invented the virtue of *prudence*, which inclines one to control effective pulsions, to act lucidly in light of one's intelligence, with a sense of proportion; and courtesy, an instrument of social regulation' (Bourdieu, 2005b: 46, *emphasis original*).

Thus, while at first glance the evocation of virtues such as *prudence*, maintaining an independence of mind and seeing things from a broad perspective appear all to be geared towards the public benefit, it is important to remember that these office holders themselves have historically defined what the public benefit is. In this sense, the socially functional nature of *Sindicós Mayores*' aesthetic disposition might actually constitute something of a 'private interest in the public interest' (Bourdieu, 2005a).

Towards a taste-related understanding of elite composition

The principal research question of the paper asked how taste-related distinctions can help in understanding the composition of elites. To that end, insights are offered here that extend the emerging literature on the fragmented nature of elites. Reed (2012), for example, identifies four different elite 'ideal types' that he relates to different institutional domains (see also Reed and Wallace, 2015). The present study has focused on one of these ideal types, the 'expert elite'; the paper demonstrates that the expert elite is, in fact, internally divided. It is a common refrain to suggest that elite status is synonymous with the accumulation of symbolic capital, often characterised as the form of capital that crowns all others (Harvey and Maclean, 2008). The findings presented above suggest a qualification to this tendency, something that perhaps

merits further inquiry. The public sector elites, eschewing the material and pecuniary rewards on offer in the commercial sector, might properly be thought of as engaged in the pursuit of symbolic capital. This is evidenced by their attachment to venerable traditions and historical legacies and to the central role that the figure of the chief public auditor (*El Sindico*) plays in public sector life.

The private sector elites studied here, in contrast, see economic capital as the ultimate *raison d'être* of both their firms and their own career. If anything, the symbolic capital of their organizational brands are used as a mere means by which to accumulate more economic capital and treat their position of pre-eminence within the accounting profession as self-evident. Our findings report on two proximate elites that, when combined, are highly variegated: one is best characterised as a cultural-intellectual elite that pursues symbolic rewards, the other is an economic elite that pursues financial returns. This insight extends our understanding of the composition of elites by showing that different elite factions can have quite different motivations: success for each is defined in quite different ways.

We also show how cultural capital can be a more important indicator than political ideologies for people who fulfil key roles in the political field. Public sector auditors, for example, have varying ideological inclinations but tend to share a broadly aesthetic disposition. This is also true of the politicians who appoint them (Coller, 2008; Uriarte, 1997, 2000) – irrespective of political party, they have a shared intellectual background and civil service habitus. In the public sector, culture transcends politics in some sense. This can be contrasted with the private sector where ideology is more tightly coupled to cultural dispositions in a way which has been shown to be the case also in other countries (Flemmen, 2014).

Yet this fragmentation or multiplicity in elite composition does not necessarily imply a lack of social integration or ability to influence the state apparatus, as some recent commentators have suggested (Mizruchi, 2013). In Spain, following the global financial crisis

an austerity-bent government came to power on the back of corporate hand-outs and has since been returning the favour - the business elite in Spain, as elsewhere in the Western world, has been largely united and successful in opposing government regulation and advocating serious reductions in government spending (Fligstein, 2014). The auditing field in Spain has been at the forefront of implementing such changes. Although the auditing elite in Spain is bifurcated into public and private audit SAFs, the global financial crisis has weakened the status quo and effectively thrown the different SAFs therein into greater proximity.

The economic crisis was an exogenous shock that produced what Fligstein and McAdam (2012) would characterise as an 'episode of contention': The right-wing Partido Popular was elected in 2011 on an austerity platform that framed the public sector as inefficient and profligate. Prime Minister Mariano Rajoy's initial policy platform, introduced at the nadir of the economic crisis, comprised a package of measures that included a comprehensive audit of all municipal accounts (Royal Decree 4/2012). This was a prelude to reducing government expenditure by over 27 billion euros per annum.⁵ For our purposes, the crucial aspect of the new legislation was that public sector auditors were challenged with threat of displacement from their central role as scrutinisers of public finances. Following Fligstein and McAdam (2012), during an 'episode of contention', incumbents in a SAF – in our case public sector auditors – are vulnerable. The Organic Law of Budget Stability (2/2012 p. 32671) and the Royal Decree (7/2012 p. 22507) were part of a legislative programme that institutionalised the challenge to public audit, by paving the way for the entrance of private auditing firms into the field of public auditing; this legislation reversed centuries of practice that had seen public auditors exercise jurisdictional control over the public auditing field. The disruption to public auditing was further compounded by a major programme of cuts, reducing the numbers of public auditors; concomitantly, the volume of work in the field of public audit increased because of the greater control of the public accounts in the name of reducing the state deficit.

These cross currents within the public audit SAF erode the existing shared meaning and practices within the SAF, thus marking a departure from centuries of practice whereby *Sindicos* have *de jure* dominated the public auditing field. Critics characterised the Spanish government action as the “*privatization of the control of the public accounts*” (CCOO, 2011),⁶ similarly, Spain’s leading business newspaper posited that the changes in the public audit SAF amounted to an unequivocal manifestation of how “*the government yield to the desire of the so called Big Four, who have been demanding for a long time that the government allow them to participate in the reform of the apparatus of the state*” (Expansion, 13/03/2012).

In the language of Fligstein and McAdam (2012), the ‘episode of contention’ led to the ‘incumbents’ being thrown into a positional struggle with the ‘challengers’. This struggle was recognised as such by the *Sindicos Mayores* interviewed: ‘*the Big 4...don't just want a slice but are after the entire pie! They see it as an important commercial niche and want to capture it*’ (Public Sector 2). The Secretary of State, in contrast, does not see these ‘proximate SAFs’ (Fligstein and McAdam, 2012) as being engaged in a position-taking battle but instead highlights, somewhat mellifluously, “the synergies that can be generated between the public and private sector regarding the efficient use of public resources” (Dario Cinco Dias, 29-05-2012). The synergies tend not to be prominent in the *Sindicos Mayores*’ accounts of the changes, who instead draw attention to the problems associated with this ‘episode of contention’ (Fligstein and McAdam, 2012):

When a municipality hires a consultant and, based on their report, increases taxes by 20%, then what you see is a political initiative clothed in the language of technical expertise. This worries me a lot these days [during the crisis]. (Public Sector 3)

Interestingly, while this interviewee was a Partido Popular (right-wing party) appointee, he still evinces resistance towards their initiatives. This provides further evidence that an aesthetic disposition may well take precedence over political inclinations. The resistance articulated by this interviewee is to the increased proximity of two, historically separate, SAFs, with the one being enveloped by the other. Our fragmented elite factions here are in the process of becoming more integrated as the Spanish state is restructured and they drift towards a more neo-liberal understanding of public finances.

It is too early to draw firm conclusions as to whether such a shared meaning might emerge in the near future, but we have thus far demonstrated that the prevailing markers of cultural capital and taste differ markedly in the proximate fields of public and Big 4 audit. This opens up the question of whether this matters for the conduct of public accounting? Or is it inconsequential that cultural capital and taste differences exist between the two groups? In answering this question directly, one of our interviewees put it:

It is possible to find a relationship between the disposition to value things for their own sake and the defence of good management of public resources. The person who appreciates things for their own sake tends to respect the natural balances (equilibria) which support them, and a financially healthy public administration will help preserve and maintain public services (Public Sector 14)

Echoing Bourdieu's concept of the autonomous pole of a field, this quote draws a link between the ability to 'value things for their own sake' and defending 'public resources'. The suggestion is that someone in possession of cultural capital is able to take a broad view and balance 'good financial health' while maintaining 'public services'. The

implication is that the possession of cultural capital is a vital precondition to ‘respect the natural balances (equilibriums)’ of the public sector; an absence of cultural capital precludes a senior auditor from effectively balancing the range of issues and stakeholders necessary for effective public administration.

Continuing this theme, another *public auditor* suggested the difficulties that the Big 4 would face in performing public audits as follows:

There is a crucial difference between the public and private auditing sector, the interest of the private auditing sector for the profit and loss account. But the law can balance this interest and the public interest (Public Sector 15)

This can be interpreted as the Big 4 partners’ focus on commercial concerns precluding the possibility that they can act in the public interest. Clearly the *Sindicos Mayores* have a stake in such representations, but what of the Big 4 partners? In our follow up interviews, the Big 4 partners were clear that *public auditors* ‘live very well’ (meaning condescendingly that they have an easy life) and the Big 4, in contrast to their public sector counterparts, are ‘much faster, flexible and more dynamic’ when engaging in audits. The Big 4 partners emphasised that their audits have a profit motive and that this was regrettably missing from the public sector. Their suggestion was that their commercial habitus and utilitarian tastes would lead to a far more commercial and efficient public sector.

Our findings are tentative but potentially far reaching. As two proximate SAFs elide to create a new SAF – new public audit – we argue that the tastes of those doing the auditing are consequential. The *Sindicos Mayores* are more cosmopolitan, richer in cultural capital and have nuanced conceptions of politics and public service. The Big 4

partners are more utilitarian and have a narrowly focused conception of performance based on economic criteria.

Following a period of flux, Fligstein and McAdam (2012) suggest that there will be a new 'settlement' in a SAF,

'we can say that a stable strategic action field has emerged when the actors who comprise the field share an understanding of this settlement and act routinely to reproduce it. In such instances, social power and shared meanings have been mobilized to create a robust social order. In such strategic action fields, means and ends are widely shared and action is oriented toward preserving the set of stable understandings and collective identity that structure the everyday life chances of the affected groups' (92).

Clearly a stable new SAF - replete with a shared meaning, robust social order and collective identity - has not been created within public auditing. Rather, a long-standing SAF has been disrupted and is currently in the throes of contest in an 'episode of contention'. While it is too early to draw firm conclusions, if the Big Four accounting firms become established as incumbents in a new SAF - new public audit - it is almost certain that this will lead to a loss of 'aesthetic dispositions' as part of the SAF's collective identity; it will also erode the deeper public sector ethos that historically underpinned the public auditing SAF. The new SAF has not yet reached a 'settlement' - we suggest that the group that gains dominance will configure public audit and attendant understandings of public service in their own image.

Conclusions

This paper has made a number of contributions to our understanding of elite composition and functioning. Firstly, it has been shown how elite groups are internally divided. The private/public sector divide shows that even elite, highly successful professionals ostensibly occupying a similar professional space can be quite different from each other in terms of both embodied cultural capital and, relatedly, the demands of their work environments. Further, a key insight of this paper is that it demonstrates how cultural capital can help a social actor perform their role and consequently questions the extent to which activities outside of work are truly de-coupled from work practices. The implication of this for future research is that greater attention needs to be paid to the different sub-spaces that exist within fields (Fligstein and McAdam, 2012). Future research on professional fields specifically might also usefully distinguish between different types of heteronomy, e.g. political or economic influences and explore the extent to which these influences effectively produce different types of professional and different power elite coalitions.

Secondly, the paper offers up a means of studying elites that has the capacity to go beyond their hierarchical position or work practices and extend into understanding the cultural distinctions that might exist between different fragments of a particular elite group. Taste clearly matters to understanding social position (Koppman, 2015). More specifically, the results show how culture can constitute a more salient mark of distinction between elite groups than other dispositions such as political ideologies. By extension, this implies that the preservation of a public sector ethos might be best served, not by a framing of left versus right political ideologies, but via the privileging of a broader, more humanistic and aesthetic approach to work.

Thirdly, Fligstein and McAdam (2012) extend field theory through their demonstration of how new SAFs can be brought into being through exogenous shocks to existing fields. In our case, the Spanish government's austerity programme precipitated major change to the field

of public auditing and led directly to the creation of a new SAF. This new SAF, which is yet to be 'settled' (Fligstein and McAdam, 2012) witnesses a previous incumbent elite (public audit) being challenged and undermined by an entrant (the Big 4). The Big 4, of course, while taking the role of challenger within the SAF draw upon huge symbolic, economic and social resources from their role in society more generally. This matters because as numerous western governments seek to re-draw the contours of the state, there are likely to be numerous SAFs created that bring different fractions of an elite in close proximity where perhaps once they were only tentatively connected. Our argument is that the cultural and symbolic capital brought to bear in these collisions between the public audit and the Big 4 matters for the broader shaping of the values and meaning that become central to a field and, by extension, matters for the construction of society as well.

More work is needed that explores the *formation* of different elite groups. The present study has shown stark cultural differences that speak to variegation in elite *composition* and pointed out how those differences are socially functional, but it was not designed specifically to explore the ways in which such dispositions were formed. Key questions surrounding the importance of the family, school and the workplace in habitus formation were not posed here and so it is unclear at what point a certain career path become obvious or viable for particular individuals. Future research could explore these issues in detail and thereby provide greater insight into the process of elite formation.

Acknowledgements

The authors would like to thank a number of colleagues whose comments on earlier drafts of this paper have contributed significantly to its development, notably Yoann Bazin, Andrew Brown, Ben Golant, Royston Greenwood, Mairi Maclean, Mike Reed, John Sillince and Andy Sturdy. The constructive and challenging comments of three Human

Relations reviewers were also very helpful, as was the careful editorial guidance offered by Matthew Sheep.

Funding

This research was supported by funding from the Spanish Ministry of Economy and Competitiveness (grant number: ECO2012-33121).

Notes

¹ Two of these 16 individuals worked in the area of tax and another in management information systems. All others worked in audit.

² The Generation of '98 refers to a collective of anti-establishment Spanish novelists, poets and philosophers writing at the time of the decolonization (at least as far as Spain was concerned) of Cuba and the Philippines in 1898.

³ At the time of writing the incumbent Prime Minister is Mariano Rajoy (PP); he studied law and worked as property registrar of the state, following his studies. The previous Prime Minister, Jose Luis Zapatero (PSOE), also studied law and was university teacher of constitutional law in the public university of Leon. Jose Maria Aznar, the Prime Minister (PP) prior to Zapatero was also a lawyer who worked for the national tax authority.

⁴ Political ideologies can be inferred cursorily from newspaper preferences: with Big 4 partners expressing a preference for right of centre dailies; with public sector auditors the newspaper preferences were more mixed. Other markers of political ideology were also present, such as discussions of political affiliations, which were actually quite diverse among

the public sector (both left and right), or through general discussions – e.g. one Big 4 auditor discussed how life was much better under General Franco.

⁵ This figure was widely reported in the international media:

<http://www.bbc.co.uk/news/business-17557172>

⁶ The denouncements of the trade unions regarding the replacement of the public auditors by the Big 4 began with the socialist party's mandate which had to address the first years of the Spanish economic crisis and continued with the aggressive austerity program carried out by the Popular Party.

References

- Abbott A (1988) *The System of Professions* Chicago: University of Chicago Press.
- Anderson-Gough F, Grey C and Robson K (2000) In the name of the client: The service ethic in two professional service firms *Human Relations* 53 (9): 1151-1174.
- Ballas, AA Fafaliou I (2008) "Market shares and concentration in the EU auditing industry: The effects of Andersen's demise" *International Advances in Economic Research* 14 (4): 485-497
- Bennett T (2007) *Habitus Clivé: Aesthetics and Politics in the Work of Pierre Bourdieu*. *New Literary History* 38 (1): 201-228.
- Bennett T, Savage M, Bortolaia Silva E, Warde A, Gavo-Cal M and Wright, D (2009) *Culture, Class, Distinction* London: Routledge.
- Bourdieu P (1979) *La distinction* Paris: Les Editions de Minuit.
- Bourdieu P (1980) *Le sens pratique* Paris: Les Editions de Minuit.
- Bourdieu p (1989) *La Noblesse d'Etat* Paris: Les Editions de Minuit.

- Bourdieu P (1992) *Les règles de l'art* Paris: Editions du Seuil
- Bourdieu P (2000) *Questions de sociologie* Paris: Les Editions de Minuit
- Bourdieu P (2005) From the King's House to the Reason of State: A Model of the Genesis of the Bureaucratic Field, in Wacquant, L.J.D (ed), *Pierre Bourdieu and Democratic Politics* Cambridge, UK: Polity, 29-54.
- Bourdieu P (2012) La fabrique des débats publics, *Le Monde diplomatique*. Janvier.
- Bourdieu P and Wacquant LJD (1992) *An Invitation to Reflexive Sociology*. Cambridge: Polity.
- Bryson B (1996) "Anything but Heavy Metal": Symbolic Exclusion and Musical Dislikes. *American Sociological Review* 61 (5): 884-899.
- Carrera N and Carmona S (2013) Educational reforms set professional boundaries: the Spanish audit function, 1850-1988. *Abacus* 49 (1): 99-137.
- Carter C and Spence C (2014) Being a Successful Professional: An Exploration of Who Makes Partner in the Big Four. *Contemporary Accounting Research* 31(4): 949-981
- Caso, D; Rio M.J. and Martínez, A.M. (2011) "Los riesgos de concentración en el mercado de auditoría" *Partida Doble*. 236: 10-21
- CCOO "Declaración de insuficiencia de medios personales en la intervención general del estado"
http://www.ccoomeh.org/ccoomeh/ccoomeh/general/GENERAL/11_09_13_NI_Ex_Auditori a.pdf
- Cook ACG, Faulconbridge JR and Muzio D (2012) London's legal elite: recruitment through cultural capital and the reproduction of social exclusivity in City professional service fields. *Environment and Planning-Part A* 44 (7): 1744-1762.
- Covaleski MA, Dirsmith MW, Heian JB and Samuel S (1998) The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms. *Administrative Science Quarterly* 43: 293-327.

- Delgado, I and Jerez, M. (2008) Mujer y política en España: un análisis comparado de la presencia femenina en las asambleas legislativas (1977-2008) *Revista Española de Ciencias Políticas* (19): 41-78
- Delgado, I and Oñate, P. (2008) Las elite parlamentaria autonómica tras las elecciones de 2007. In F. Pallares (ed) *Elecciones Autonomicas y Municipales 2007*. Madrid: Centro de Investigaciones Sociologicas
- Dezalay Y and Garth BG (2004) The Confrontation between the Big Five and Big Law: Turf Battles and Ethical Debates as Contests for Professional Credibility. *Law and Social Inquiry* 29 (3): 615-638.
- DiMaggio, P. and Mohr, J (1995) Cultural Capital, Educational Attainment and Marital Selection. *American Journal of Sociology*, Vol. 90, no. 6:1231-1261.
- DuGay P (2001) *In Defence of Bureaucracy*, Sage, London.
- Flemmen M (2014) The Politics of the Service Class: The homology of positions and position-takings. *European Societies* 16 (4): 543- 569
- Fligstein N (2001) Social Skill and the Theory of Fields. Centre for Culture, Organization and Politics. <http://escholarship.org/uc/item/26m187b1> Accessed: November 25th, 2015.
- Fligstein N 2014 Book Review: Mark S. Mizruchi: The Fracturing of the American Corporate Elite. *Administrative Science Quarterly* 59 (4): NP42–NP45
- Fligstein, N and McAdam, D (2011). Towards a General Theory of Strategic Action Fields. *Sociological Theory* 29 (1): 1-26
- Fligstein, N and McAdam, D (2012). *A Theory of Fields*, New York: Oxford University Press.
- Frow, J (1987) Accounting for Tastes: Some problems in Bourdieu's Sociology of Culture. *Cultural Studies* 1(1): 59-73.
- Hanquinet L, Roose H and Savage M (2014) The Eyes of the Beholder: Aesthetic Preferences and the Remaking of Cultural Capital. *Sociology* 48 (1): 111-132.

- Harvey C. and Maclean M (2008) Capital theory and the dynamics of elite business networks in Britain and France. *The Sociological Review* 56 (1): 105-120.
- Huici Goni M.P (1988) *La Cámara de Comptos de Navarra entre 1328-1512*. Navarra: Gobierno de Navarra.
- Kerr R and S Robinson (2009) The hysteresis effect as creative adaptation of the habitus: Dissent and transition to the “corporate” in post-Soviet Ukraine. *Organization* 16 (6): 829–53.
- Koppman, S. (2015). Different like me: why cultural omnivores get creative jobs. *Administrative Science Quarterly*, in press.
- Lamont M (1992) *Money, Morals and Manners: the culture of the French and American upper-middle class*, Chicago: University of Chicago Press.
- Ley Orgánica 2/2012, de 27 de abril, de Estabilidad Presupuestaria y Sostenibilidad Financiera.
- Le Grand, J. (2006). *Motivation, agency, and public policy: of knights and knaves, pawns and queens*. Oxford: Oxford University Press.
- Lizardo O and Skiles S (2008) Cultural Consumption in the Fine and Popular Arts Realms. *Sociology Compass* 2 (2): 485-502.
- Lukauskas A (1997) *Regulating finance: the political economy of Spanish financial policy from franco to democracy*. Ann Arbor: University of Michigan Press.
- Maclean M, Harvey C and Chia R (2010) Dominant Corporate Agents and the Power Elite in France and Britain. *Organization Studies* 31 (3): 327-348.
- Maclean M, Harvey C and Chia R (2012) Reflexive practice and the making of elite business careers. *Management Learning* 43 (4): 385-404
- Maclean M, Harvey C, Kling G (2014) Pathways to power: class, hyper-agency and the French corporate elite. *Organization Studies* 35 (6): 825-855.
- Maclean M, Harvey, C and Kling G (2015) Business elites and the field of power in France. *Research in the Sociology of Organizations* 43: 189-219.

- Martin, J-L (2003) What is Field Theory? *American Journal of Sociology* 109 (1) : 1-49.
- McDonald R (2014) Bourdieu, medical elites and social class: a qualitative study of 'desert island' doctors. *Sociology of Health and Illness* 36: 902-916
- Mills CW (1956) *The Power Elite*. Oxford University Press.
- Mizruchi M (2013) *The Fracturing of the American Corporate Elite*. Cambridge, MA: Harvard University Press.
- Mohr, J. and DiMaggio, P. (1995) "The Intergenerational Transmission of Cultural Capital." *Research in Social Stratification and Mobility*, 14: 169-200.
- Morgan G (2015) Elites, varieties of capitalism and the crisis of neo-liberalism. *Research in the Sociology of Organizations* 43: 55-80.
- Morgan G, Hirsch, P and Quack S (2015) Elites on trial: an introduction. *Research in the Sociology of Organizations* 43: 1-21.
- Murphy J and Willmott H (2015) The rise of the 1%: an organizational explanation. *Research in the Sociology of Organizations* 43: 25-53.
- Pusey, M. (1991). *Economic rationalism in Canberra: A nation-building state changes its mind*. Cambridge: Cambridge University Press.
- Rahman Khan S (2012) The sociology of elites. *Annual Review of Sociology*,38: 361-377.
- Real Decreto-Ley 4/2012, de 24 de febrero, por el que se determinan obligaciones de información y procedimientos necesarios para establecer un mecanismo de financiación para el pago a proveedores de las Entidades Locales
- Real Decreto-ley 7/2012, de 9 de marzo, por el que se crea el Fondo para la financiación de los pagos a proveedores.
- Reed MI (2012) Masters of the universe: Power and elites in organization studies. *Organization Studies* 33 (2): 203-221.

- Reed MI and Wallace M (2015) Elite discourse and institutional innovation: making the hybrid happen in English public services. *Research in the Sociology of Organizations* 43: 269-302.
- Robinson W 2012 Global capitalism theory and the emergence of transnational elites. *Critical Sociology* 38 (3): 349-363
- Rivera L (2011) Ivies, extracurriculars, and exclusion: Elite employers' use of educational credentials. *Research in Social Stratification and Mobility* 29: 71-90.
- Rivera L (2012) Hiring as Cultural Matching: The Case of Elite Professional Service Firms. *American Sociological Review* 77 (6): 999-1022.
- Savage M, Devine F, Cunningham N, Taylor M, Li Y, Hjellbrekke J, Le Roux B, Friedman S and Miles A (2013) A New Model of Social Class? Findings from the BBC's Great British Class Survey Experiment. *Sociology* 47 (2): 219-250.
- Sennett, R. (1992). *The fall of public man*. New York: WW Norton & Company.
- Spence C and Carter C (2014) An exploration of the professional habitus in Big 4 accounting firms. *Work, Employment and Society* 28(6): 946-962
- Stringfellow L, McMeeking K and Maclean M (2014) From Four to Zero? The social mechanisms of symbolic domination in the UK accounting field. *Critical Perspectives on Accounting* 27: 86-100.
- Uriarte E (1997) El análisis de las élites políticas en las democracias. *Revista de Estudios Políticos* 97: 249-275.
- Wilson TC (2002) The paradox of social class and sports involvement: the roles of cultural and economic capital. *International Review for the Sociology of Sport* 37 (1): 5-16.
- Zald M and Lounsbury M (2010) The Wizards of Oz: Towards an Institutional Approach to Elites, Expertise and Command Posts. *Organization Studies* 31 (7): 963-996.
- Zugaza, M.E. (2012): Los objetivos de la Comisión de Auditores del Sector Público, *Auditores*, nº 18, pp. 29-34

Crawford Spence holds a Chair in Accounting at Warwick Business School. His research explores the career trajectories of financial professionals and the organization of professional service firms in different countries. Email: Crawford.Spence@wbs.ac.uk

Chris Carter is from Cornwall and holds a Chair in Strategy & Organization at the University of Edinburgh Business School. He writes about elites, professions and media organizations. Email: chris.carter@ed.ac.uk

Javier Husillos is Reader in Accounting at Strathclyde University Business School. Dr Husillos' research deals with the accountability, accounting information systems and the accounting profession, broadly defined, and the effect of these on individuals, organizations and society. Recent publications include contributions to *Human Relations*, *Work, Employment and Society*, *World Development*, *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *Accounting, Auditing and Accountability Journal*, *Journal of Business Ethics* and *Journal of Business Research*. [Email: javier.husillos@unavarra.es]

Pablo Archel is Associate Professor of Accounting at the Universidad Pública de Navarra, Pamplona, Spain. His research deals with the role that accounting plays in mitigating problems associated with the unequal distribution of wealth and power. Email: archel@unavarra.es

Corresponding author:

Crawford Spence

Warwick Business School

University of Warwick

CV4 7AL

UK

crawford.spence@wbs.ac.uk

Other author(s):

Chris Carter

Business School

University of Edinburgh

29 Buccleugh Place

Edinburgh

EH8 9JS

UK

chris.carter@ed.ac.uk

Javier Husillos

Department of Accounting and Finance

University of Strathclyde-

Glasgow

UK

francisco.husillos@strath.ac.uk

Pablo Archel

Universidad Publica de Navarra

Pamplona

Spain

archel@unavarra.es