

COMPETING INSTITUTIONAL TRAJECTORIES IN ORGANIZATION

An ethnographic study of controlizing

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Abstract:

Our paper is based on an ethnographic approach. One of the authors has conducted an ethnographic study at TechCo, a multinational aeronautic company, during 4 months. Following the actors, actants and allies at TechCo, we will show that two institutional trajectories compete for controlling the organization. Financial and technical rationales confront each other in order to control TechCo. Those two rationales or institutional trajectories are supported by discourses, inscriptions or managerial devices. By examining those discourses, inscriptions and devices, we will try to enlighten control in action through two competing institutional trajectories – financial and technical. This approach, which we qualify as “controlizing”, is necessary to observe practices in the field. Latour (2002) thus observed the manufacture of law. We have observed here the manufacture of control. Controlizing is characterised by the search for a highly hybrid content more than by the study of actors alone, containers (the tools), processes or outcomes.

INTRODUCTION

“In fluid situations some actors will try to put together alternative institutional projects to organize the field. The goal of the analyst must be to identify the main possible projects and who their proponents are. (...) By tracing how the proponents of these possible institutional orders framed their projects, modified them to make them more attractive to others, and basically built political band wagons around them, the analyst can attempt to see how groups of institutional entrepreneurs produce new orders” (Fligstein, 2001, p.122). This is what we try to do here.

Our paper is based on an ethnographic approach. One of the authors conducted a 4-month-long ethnographic study at TechCo, a multinational aeronautic company. Following the actors, actants and allies at TechCo, we will show that two competing institutional trajectories compete to control the organization. Financial and technical rationales confront each other over control in TechCo. These two rationales, or institutional trajectories, are supported by discourses, inscriptions, and managerial devices. By examining those discourses, inscriptions and devices, we will attempt to bring to light control in action, or controlizing, through two competing institutional trajectories – financial and technical.

Instead of studying the unavoidable conquest of the financial rationale over the whole organizational and corporate field (Gleadle & Cornelius, 2005; Ezzamel & Burns, 2005; Dent, 1991), we suggest in this paper to analyze an institutional competition between a technical logic and its financial counterpart. The struggle has not yet led to a final and definitive victory of one side over the other, but this does not mean that it will continue 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 institutional logics that is our focus here and not the final outcome.

We will try to investigate our case study by combining what pertains to discourses, powers or techniques as well. Discourses are crucial in the process of institutionalization (Berger & Luckmann, 1986). However power is of great significance if we are to study reproduction and change within organizational context (Capps, Hopper, Mouritsen, Cooper & Lowe, 1989; Fligstein, 2001). Eventually, managerial technologies (ERP, budgets, etc.) reveal the state of competing forces since they are “boundary objects”, “devices that are able to mediate different actor-worlds” (Briers & Chua, 2001). The institutional competition that is at work in the case study suggests that discourses, powers and managerial techniques are closely tied. Actor Network Theory (ANT) will be of great interest here as it makes possible the scrutiny of networks of actants and the hybridization phenomenon. The hybridization of ideals and discourses, powers and managerial devices suggests a new interpretation of control, more intricate and based on the scrutiny of more actors (financial but also operational managers) and more actants (inscriptions, managerial devices, etc.). We suggest a new exploration of controlling instead of control, of control as it occurs instead of control as it is (Latour, 2002). The remainder of the paper is structured as follows. Firstly, our conceptual framework is based on several shortcomings of neo-institutional theories (Fligstein, 2001; Hasselbladh & Kallinikos, 2000). It entails a new insight into the study of the institutionalisation process and competition between two rationales. Secondly, we will expose our research methods. The call for the immersion of scholars in concrete organizational situations (Dent, 1990; Covalleski & Dirsmith, 1990) will be met by an ethnographic methodology. Thirdly, the case, TechCo, will be described and subsequently analysed. Finally, a discussion and a conclusion will be drawn.

CONCEPTUAL FRAMEWORK

For two decades now, neo-institutional theories have constituted a basic and fruitful framework for many research works in accounting as well as in other academic areas (Scott, 1995). As opposed to rational choice theories, neo-institutional theories highlight the explanatory power of institutions in the understanding of our societies (DiMaggio & Powell, 1991). Whatever their form – cultural, coercive or mimetic –, institutions immerse individuals into values, beliefs, norms or rules. Yet, despite its ability to explain society as a collection of fields driven by this institutional repertoire, new institutionalism misses two key points. By adopting a macro or meso perspective, these theories do not address, particularly in their empirical agenda, two critical issues.

Firstly, new institutional theories do not pay enough attention to individual skills and powers. Individuals are considered as submissive recipients of values, beliefs, norms or rules (Fligstein, 2001). They are made institutional “dopes” without any personal or collective interest (Giddens, 1984). By bringing in Giddens’ and Bourdieu’s works, Fligstein (2001) draws attention to individual skills and powers: “Actors, under both stable and unstable institutional conditions, are not just captured by shared meaning in their fields, understood either as scripts as they might be interpreted by professionals or government bureaucrats. Instead, they operate with a certain amount of social skill to reproduce or contest systems of power and privilege. They do so as active members of a field whose lives are wrapped up and dependent on fields” (p.111).

Secondly, new institutional theories do not directly address the very process of institutionalisation (Hasselbladh & Kallinikos, 2000; Barley & Tolbert, 1997). How are institutions concretely embodied in our societies or organizations? How do new institutions emerge? These questions remain for the most part unanswered. New institutionalism’s empirical agenda has overlooked this critical issue. We suggest in this paper that institutionalisation processes lean on material vehicles that embody institutional values, beliefs, norms or rules (Hasselbladh & Kallinikos, 2000). It is thanks to these material

vehicles that specific institutional arrangements are rendered achievable. In organizations and corporate fields, managerial technologies characterize the largest share of this fundamental materiality. By establishing routines backed by managerial technologies, individuals and groups build new behaviours in order to institutionalise their own social ideals. Putting the focus on the interactions between institutions, individual skills and powers and managerial devices has an important consequence: it entails new insights into organizational change.

Most research on organizational change and accounting rely on a winner–loser logic. Struggles for power and control characterize institutionalisation processes (Oliver, 1991). It is acknowledged that two rationales may exist but, in order to maintain its identity, the organization will tend towards a unique set of values (Townley, 2002). Usually, a financial rationale is opposed to technical or commercial rationales (Gleadle & Cornelius, 2005; Ezzamel & Burns, 2005; Dent, 1991). And typically, “the winner is:” the financial rationale. We argue here that, before the triumph of one party over another, or rather, instead of a clear victory of one of the competing logics, the organization is the scene of a struggle between rationales. This struggle has no predictable ending and, more likely, seems to oppose two legitimacies and two different local social orders in which rival individuals and groups activate resources, powers, and knowledge in order to strengthen their side. In order to achieve this observation, we will highlight, on the one hand, individuals, resources, powers, and knowledge and, on the other, managerial technologies as boundary objects between the two logics.

Firstly, we focus on individuals and their ability to activate resources in order to reinforce their own legitimacy. Individuals are not overwhelmed by institutions and supra powers. Similarly to Fligstein (2001), we suggest that actors develop social skill: “the production and reproduction of current sets of rules and distributions of resources depend on the skilled performance of actors who use their social power and knowledgeability to act for themselves and against others” (pp 111). Individuals in organization possess the ability to “engage others in collective action” in order to construct or reproduce local social orders.

Secondly, managerial technologies are underlined as material vehicles through which social ideals are embodied. Both technical and financial managers use managerial devices such as capital budgeting procedures, budget or information systems. These technologies are located at the heart of the institutional struggle between them. Indeed, they are the very objects that enclose the balance of powers. At this point, the work of Foucault will be our main reference as it considers the combination of power and knowledge and avoids the deadlock of subjugation as regard to subjectification. Individuals or groups are not entirely dominated; they are able to activate resources on their own (Pezet E., 2006), in particular through managerial technologies.

Following this theoretical path, renewed analysis of the (re)production of local social orders requires a robust framework that rejects the easiness of “cutting reality into slices”. On the contrary, we will try to investigate our case study by combining what pertains to discourses, power or techniques as well. Actor Network Theory (ANT) will be of great interest here as it makes possible the scrutiny of networks of actants and the hybridization phenomenon. The institutional struggle that is at work in the case study suggests that discourses, powers and managerial techniques are closely tied. Discourses about historical technical excellence compete with socially legitimate discourses about financial discipline. Powers are rendered visible by inscriptions (high-status buildings or not, photographs in corridors and offices, etc.). Finally, managerial technologies reveal the state of competing forces since they are “boundary objects” (Briers & Chua, 2001). Miller (1998) shows that accounting margins are of great interest. The connections and struggles between the financial world and the technical world will be the focus of our examining, through an ethnographic case study.

RESEARCH METHODS

This research question cannot be understood from a de-contextualised standpoint. If the goal is to better understand the viewpoints expressed by different actors, being fully immersed in daily routines and concrete work situations is a necessity (Dent, 1990; Covaleski and Dirsmith, 1990). This is why an ethnographic approach was adopted (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).

After carrying out several interviews with members of the holding company and another division 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, his official mission was to help in the implementation of fully integrated Enterprise Resource Planning (ERP) software¹. 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 him the opportunity to meet all the members of the Financial Management (within which his 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 his status, enabled him 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, his position as a “young graduate” with little experience and much to learn allowed him to ask a certain number of questions, and to force his 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 controlling of the organisation will take.

Using an ethnographic approach enables us to see contradictory rationales and divergent viewpoints appear (Ahrens and 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, in a way that could be described as “archaeological” (Foucault, 1969). 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.

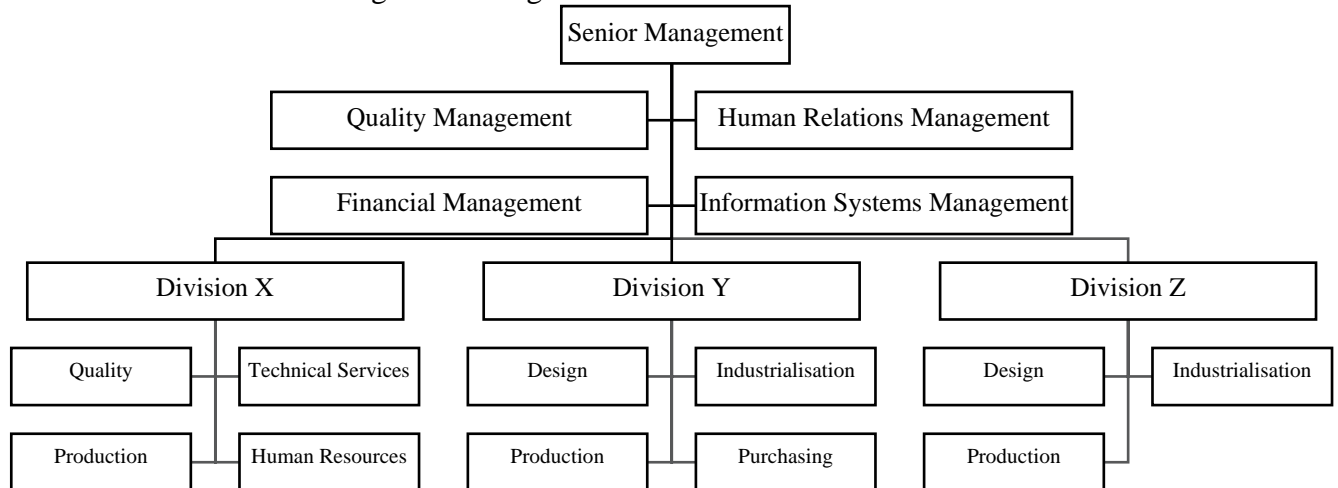
In the beginning, the observer's sole goal was to better understand the daily work routine of management controllers. The approach was therefore mainly inductive (Glaser and Strauss, 1967). The posture adopted thus bore the mark of interpretive sociology: it was a matter of understanding the meaning 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 and Merchant, 1992; Tomkins and Groves, 1983). Within the bounds of reason, the observer tried to tie what he saw with what his interlocutors 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, the observer noted down comments about the people present at his table and what he had remembered of the discussions. After the observation period, telephone conversions and several revisits to the field of research enabled the observer to obtain complementary data.

CASE 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. Observation was conducted within the Financial Management in the Paris region.

Diagram 1 – Organisational Chart of TechCo



The structure, built around the technical functions, already reveals what participant observation will show in more detail. 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. However, their tools are no more accepted than their participation in decision-making, as the case analysis that follows will show.

ANALYSIS

The description of the case shows that two rationales, technical and financial, oppose each other without the financial rationale ever imposing itself definitively. We will now show those concrete manifestations in which these two rationales confront each other and end up living with each other without one ever getting ahead of the other. Discourses, powers and management devices will all enable each side to mark its territory.

Ideals and discourses: tradition vs. emergent

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.

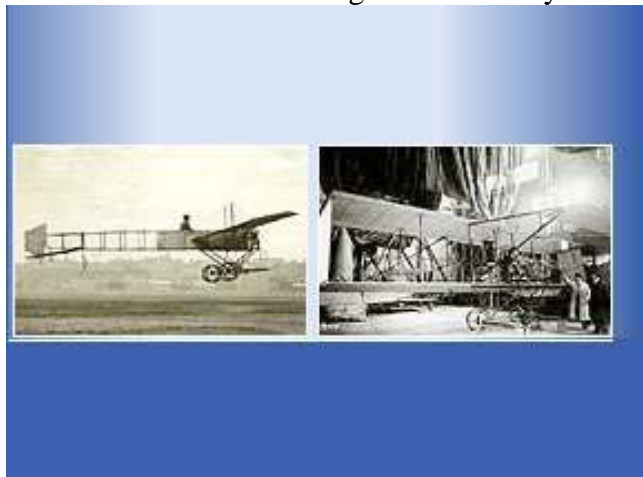
“In 1879, a Frenchman made a maiden balloon flight that changed the course of his life forever. His name was Maurice M., and in 1896 he founded the company that later became TechCo. M. struck up a friendship with one of the century's great balloonists, J Paul. Together, they set up a ballooning society 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. In addition, photographs celebrate this magnificent past.

Exhibit 1 – The magnificent history



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. 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 (see below). It seems that the technical culture is "genetic", whereas the financial rationale is cosmopolitan.

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. They only call on controllers to understand accounting data, whenever they must justify themselves to senior management. 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.

Within the "financial subculture" (Dent, 1991), reality is perceived differently. For the 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). The behaviour of managers is consequently perceived as a resistance to control. But it is not a matter of resistance to the institution (Ezzamel, Willmott & Worthington, 2004; Oliver, 1991; Prasad & Prasad, 2000; Thomas & Davies, 2005), because, 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. The two populations invoke the same outcome, but take very different paths: two competing institutional trajectories can therefore be seen. As a result, there is a struggle for control, which mobilises different forms of powers.

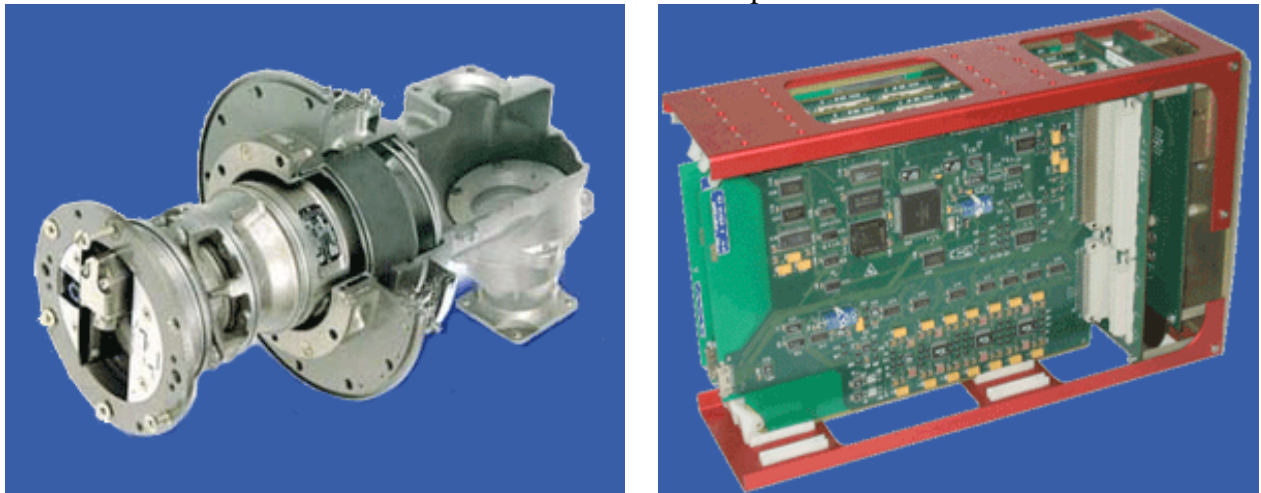
Powers: inscriptions, social skill and allies

The two rationales establish their respective powers not only through symbolic or material inscriptions but also by mobilising social skill and allies. At TechCo, inscriptions take a variety of forms: types and positioning of buildings, photographs, reception rituals, recruitment, etc.

One of the most visible inscription modes 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).

Exhibit 2 – Technical Inscriptions



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.

However, these inscriptions are not legitimate within the technical culture. Financial officers consequently 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 cooperation 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 institutional trajectory to that proposed by the engineers. As a result, they enter into a struggle for control with the goal of establishing their power in the organisation. 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.

The institutionalisation trajectories stem from two sources of power. Traditional sources notably appear in the ideals and discourses, and are therefore symbolic; they have been institutionalised in the past, and so appear in the corporate structure, which makes them the hierarchical source of power. Emergent sources, in contrast, require allies in order to impose themselves. They rely on managerial techniques and boundary objects: they enable inscriptions to be created that interest operational managers. A new actor appears who will have to negotiate with the actor in place, but who will not necessarily replace him. This triggers a struggle for power, which, in the daily routine, translates into a struggle for control. These two struggles are perhaps two stages of the process of institutionalisation. Whilst ever the process is incomplete, we find ourselves in an intermediary situation, a negotiated order (Strauss, 1992). This negotiated order is also based on management devices.

Management devices: war and peace

Engineers and financiers confront one another across two competing institutional trajectories. To be institutionalised, their ideals and power sources must be objectified (Berger & Luckmann, 1986), meaning transformed into material vehicles (Hasselbladh & Kallinikos, 2000). One of the crucial contact points between the two trajectories lies in the existence of boundary objects. In a sort of border zone, engineers and financiers alike have to take over to

impose their trajectory instead of the other (Briers & Chua, 2001). Since both groups speak with the same voice about improving the management in the company, it is their choice of management devices that will be a point of contention.

Management 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 devices cause appeasement whenever, *in fine*, they are accepted by both sides. Management 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. It is the boundary objects that symbolise this *rapprochement*.

Boundary objects are numerous. The monthly routine of reporting hinges on a book (often only called “the P&L”) constructed by financial officers but defended by engineers. The two populations cooperate and reporting contributes to pacifying relations. It may also occur in more delicate situations, for purchasing or investment requests for example. 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 may appear relatively standard, 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, 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. As devices of combat, they have had until now little success. 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. Looking to overthrow this situation, they attempt to be considered legitimate within the company (Oakes, Townley & Cooper, 1998).

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.

A new boundary object, implemented during the observation period, will however enable the financial power to reverse the trend: it is the implementation of an ERP system. Indeed, by connecting their tools to those of operational managers, the financial officers manage to renew their dialogue with the latter. The financial rationale also manages to “score some points”. 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. 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 (Briers & Chua, 2001). 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 a “compulsory stopover” for operational managers (Latour, 1987).

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 loses 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. Indeed, as soon as they enter data into the software, variances appear and are visible to the controllers. Their reaction may therefore be rapid, instilling a greater atmosphere of control: individuals are constructed as objects of knowledge and are encouraged to self-regulate (Foucault, 1975; Robson & Cooper, 1989). We may notice however 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.

Consequently, due to their role as boundary objects, management 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 trajectories of institutionalisation.

DISCUSSION AND CONCLUSION

This paper's contribution is three-fold: firstly, it points to new fields of investigation, less deterministic with regard to neo-institutional theories; secondly, it deepens the relations between humans and non-humans in the struggle for control in the organisation; finally, this paper represents a first attempt to open up research into control and, using the ethnographic method, to study controlizing.

Because they possess a strong explanatory power, neo-institutional theories today deserve to be reconsidered. Too macroscopic (Hasselbladh & Kallinikos, 2000), they are also too deterministic (see above). In this paper, we propose to pursue and deepen work already undertaken to go from overly static research into institutions to research into institutionalisation in action, in the process of occurring. We propose introducing a non-determined dynamic with the notion of institutional trajectory that is more flexible than is proposed by the process of institutionalisation. It is a matter of leaving "path dependency" which underpins much research. Romanticised deterministic tales in which everything ends happily ever after do not exhaust the subject of institutionalisation. The case of TechCo tells a more chaotic, undetermined story, where competing institutional trajectories develop.

A number of works (see above) focus on what is most visible - the outcome more than the struggle or the process of institutionalisation - and thus on changes of a radical type. With TechCo, it is the daily routine, invisible at first glance, which is at the centre of the analysis. Change occurs incrementally, undeterminably. Likewise, research on resistance, and more broadly neo-institutional theory, define a pre-existing environment and norms imposed on individuals. This research analyses how individuals resist (or adapt) to these norms. At TechCo, on the contrary, we observe that there exist two different rationales that often confront each other and sometimes move closer together.

At TechCo, one institution does not replace another (Dent, 1991; Fligstein, 1987), but two rationales oppose each other. It is not the individual who fights against the institution (Ezzamel, Willmott & Worthington, 2004; Oliver, 1991; Prasad & Prasad, 2000; Thomas & Davies, 2005) nor the organisation that fights against another (for example, the institution which distributes resources: the State for public companies, cf. Covalleski & Dirsmith, 1988), but two populations that oppose each other to impose their definition of reality.

However, we observe a shift of legitimacy, perhaps a precursor to the legitimization of finance and the beginning of institutionalisation. Indeed, the implementation of integrated software places the management controllers at the heart of ongoing operations. This boundary object is not an application of financial orthodoxy, but hails as an aid to decision-making and understanding data from the information system. The controllers' work gains in neutrality, being less associated with a particular vision and with financial power. The financial vision of the world is thus objectified through the software, the first step towards a form of institutionalisation (Berger and Luckmann, 1986). At TechCo, the institutionalisation process of finance seems to be moving forward more rapidly than its legitimization process due to the boundary object that is the ERP system. However, this development is neither linear nor predictable: this is why we speak of trajectory rather than process. As a result, members of the financial management succeed in entering ongoing operations whilst still not being fully accepted by operational managers.

Numerous studies have focused on implementing information technology tools. However, most concentrated on the methods used, the risks of failure, or "resistance to change" in the populations studied. Here, the approach is radically different. The development of the IT system and of work organisation is only a point of entry. The final goal is to better understand control as it happens. It is during a period of radical upheaval, when practices are thrown into question, that they appear most easily and actors make their postulations known.

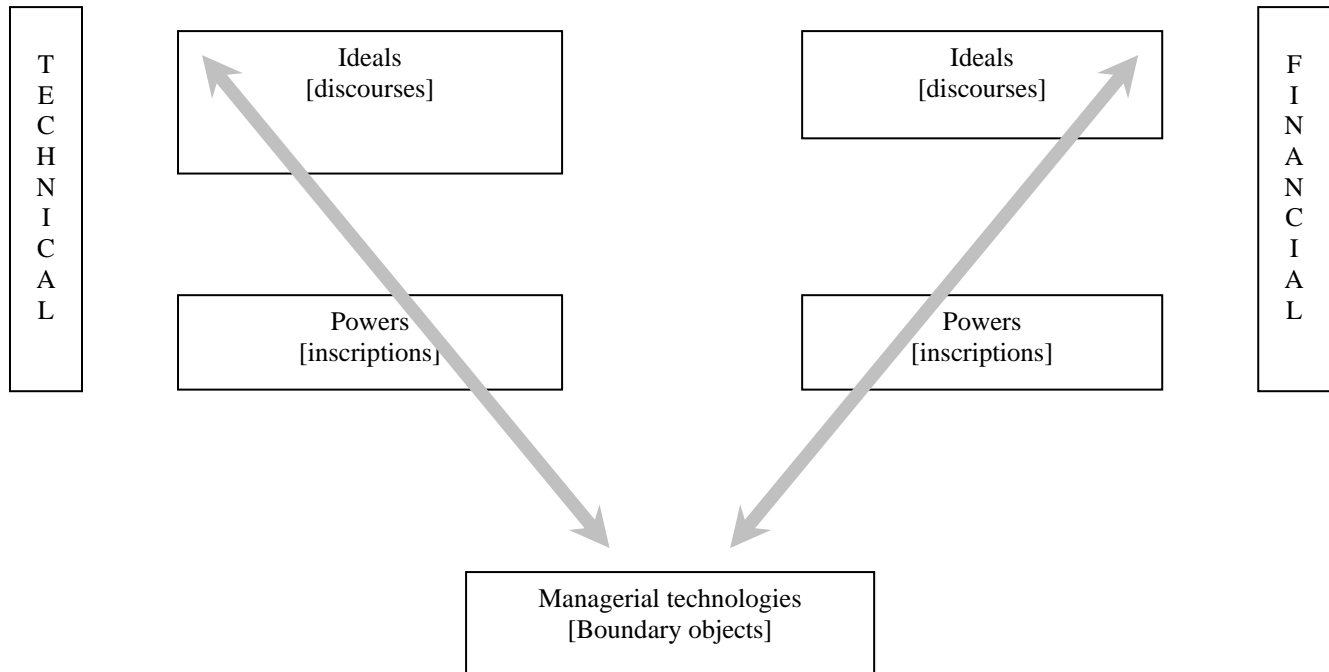
The second contribution of this paper is to provide insight into the relations between humans and non-humans and to deepen, through empirical observation, the phenomenon of hybridization at work. At TechCo, each competing institutional trajectory rests on ideals, discourses, material and symbolic inscriptions, skilled social actors, allies, and management techniques. The human, relational, ideal and material aspects are closely tied and mobilised to serve different visions of the world.

The boundary object illustrates particularly well what a hybrid is. The device relies not only on individuals but also on discourses and power games, without which the device, or its coercive force, vanishes. Contrary to Briers and Chua (2001), we suggest here, to avoid the risk of reification, that it is not the ERP system that constrains operational managers, but rather the hybrid controllers-ERP, with all that this may include in terms of outlook on the world. The oversight of controllers is concentrated and magnified by the ERP system. The accounting eye (Hopwood, 1987) can roam freely, courtesy of hybridization.

Finally, the third contribution of this paper is to think differently about control in organisations. As Anthony showed as early as 1965, responsibility for management control falls on managers first of all, but management controllers intervene in the process as well. However, these two populations do not necessarily share the same definition of control, nor

the same aspirations. It is crucial to understand, empirically, how each defines the situation, to identify convergences and divergences in practices to better see how control is constructed in a daily basis. What interests us here is not control as Anthony defined it, but control as it occurs, or the manufacture of control. This approach, which we qualify as “controlizing”, justifies the ethnographic method: it is necessary to observe practices in the field, to follow humans and non-humans alike. Latour (2002) thus observed the manufacture of law. We have observed here the manufacture of control. Controlizing is characterised by the search for a highly hybrid content more than by the study of actors alone, containers (the tools), processes or outcomes.

Table 1 – Controlizing as the Result of hybridization and Two Competing Trajectories



In conclusion, we suggest that the exploration of control as it occurs, even if it is limited to very local situations, can open up the search for a better understanding of what institutionalisation is and of how the hybridization process works. Following day-to-day interactions will enable us to see how decisions become routines and how ideals are integrated into objects.

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