

Office design processes, strategizing and time intermingling: an agenda to shape spaces and minds in public accounting firms

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Abstract

Purpose – This paper investigates the strategic processes surrounding the development, in accounting firms, of office (re)design projects and their overarching objectives.

Design/methodology/approach – The authors' investigation relies on a series of interviews with individuals from different accounting firms involved in the decision process related to office (re)design projects. A triangular template made up of strategy, space and time informs the analysis, which the authors complement by relying on a strategy-as-practice integrated framework.

Findings – The authors found that accounting firm office (re)design projects are characterized by a strategic spatial agenda that aims to define and create present organizational time, in ways that embed a particular vision of the future. The analysis brings to light the interrelationships between strategy practitioners, strategy practices and strategic work through which the future is actualized. Office design processes involve not only the physical transformation of office space; they also promote a prominent agenda to modify, in the long run, office members' minds. Hence, office (re)design processes may be conceived of as a significant device in the socialization of accounting practitioners.

Research limitations/implications – This study underscores that spatial strategizing constitutes a major device through which the future is brought into the present. As such, the analysis provides insights not only into the processes through which space transformations take place, but also into their underlying agenda. The latter promotes the advent, in present time, of the organic office of the future.

Practical implications – This analysis brings to the fore a concrete illustration of how the strategy-space-time triangle operates in organizational life. The authors underline the key role played by strategists in charge of designing the office of the future.

Originality/value – This study extends the burgeoning literature whose analytical gaze is informed by the strategy, space, and time triangle.

Keywords Office design, Public accounting, Spatial project, Strategizing, Time boundaries

Paper type Research paper

Introduction

In the last decade, large accounting firms around the world have undertaken major office design projects carefully crafted to transform the way their staff work (e.g. [Deloitte, 2018](#);

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KPMG, 2014). Enclosed rooms furnished with wooden desks have given way to open plan layouts, light-filled workspaces, bright colors and comfy furniture. Controlled and hierarchical spaces have been replaced with collaborative workspaces favoring cooperation and interaction. The “hot-desking” approach, where everyone chooses a place on a day-to-day basis regardless of the hierarchy, is now preferred to individual desk assignment. These recrafted workspaces, where partners and employees are encouraged to work together in an open and collaborative work environment, point to the advent of the pure organic firm (Burns and Stalker, 1961; Lawrence and Lorsch, 1967) or adhocracy (Mintzberg, 1979) as a key representation of accounting firm organization. But how do these major reconfigurations of office design unfold in public accounting firms? What practices are involved in conceiving and achieving such designs? This is what our study is about.

Despite their prevalence and importance, these transformations in office design remain an under-researched phenomenon in organizational and accounting literatures. Organizational researchers studying workspaces focus their analytic gaze mostly on the range of power devices, control mechanisms and disciplinary elements embodied in office design features (e.g. Baldry, 1999; Davis *et al.*, 2011; Hofbauer, 2000). The limited accounting research on office design has underscored the impact of scientific management on office design (especially in the early decades of the 20th century), highlighting how efficiency and cost reduction imperatives were at the core of diverse office design initiatives (Jeacle and Parker, 2013; Parker, 2016; Parker and Jeacle, 2019). However, relatively little is known about the processes surrounding the (re)configuration of contemporary office space within accounting firms. More than a trivial exercise to save money and optimize space, office (re)design involves complex strategic processes – which typically not only aim to alter work practices but also to change employees’ interpretive schemes. Drawing on Kornberger (2013), we contend that office design processes can be viewed as strategic tools through which the future is “shaped” and “disciplined” into the present.

Our focus is on the dynamics surrounding what we call the strategy, space, and time conceptual triangle. Specifically, the objective of our study is to investigate office (re)design processes within accounting firms, which we view as strategic spatial devices playing a key role in bringing the future into the present. In this respect, we are particularly interested in addressing the following research questions:

- RQ1. How do office design processes unfold as spatial strategizing devices that aim to reconfigure time boundaries?
- RQ2. What overarching objectives underpin these processes?

To carry out our investigation, we rely on a series of interviews with individuals, from different firms, involved in the decisional process related to their office’s latest design project. To inform our analysis, we rely on a triangular template made up of strategy, space and time, as implied by previous literature. This template is complemented by Whittington’s (2006, 2007) integrated framework which allows us to interpret particular episodes of spatial strategy-making aiming to bring the future into the present, paying attention to the actors involved, their broader strategy practices, and the more granular strategic work they undertake.

We believe that the significance of our study revolves around several pivotal points. First, we provide insights into the processes through which space transformations take place, and the underlying agenda to influence people’s minds, specifically the ways in which individuals may imagine their future work. If, in recent years, “there has been a much more deliberate movement in the conscious design of workplaces to achieve certain values and business goals through the manipulation of space” (Dale and Burrell, 2008, p. 9), little is known about the processes surrounding the reconfiguration of office space and the underlying agenda to

promote certain values, as most studies focused on the actual workplace layout and its disciplining features (Taylor and Spicer, 2007). In this study, we argue that office design processes, i.e. the “doing” of office design, are worthy of analysis, given the significance of their agenda in modifying practices and mindsets at the workplace.

We also capitalize on the insightful strategy-as-practice literature. By focusing our attention on practices and granular work carried out by strategy practitioners (in our case, partners, office design directors, architects and designers), we bring to the fore the importance of studying the “doing” of strategy (Carter and Whittle, 2018). If the role of encounters and interactions in strategy making is acknowledged in the literature from a theoretical standpoint (Mueller, 2018), few empirical studies have examined strategy-in-the-making – which, according to Whittington (2006), is accomplished through informal conversations, meetings, team briefings, formal presentations and so on.

Our paper also aims to extend the burgeoning literature whose analytical gaze is informed by the strategy, space and time triangle (e.g. Liu and Grey, 2018). We bring to the fore office design processes as strategic devices aiming to (re)configure time in organizational settings. Strategizing in the context of a professional office's spatial transformation (office design) constitutes a nodal point through which time boundaries between past, present and future are configured and reconfigured.

Finally, our study engages with the sociology of professions literature. Several studies have documented the various forms of socialization pressures that aim to mold public accountants' ways of doing, behaviors, thoughts and minds – at all stages of their career (e.g. Anderson-Gough *et al.*, 1998; Covaleski *et al.*, 1998; Kornberger *et al.*, 2011). Although the literature recognizes the role of time (Anderson-Gough *et al.*, 2001) and strategy (Covaleski *et al.*, 1998; Kornberger *et al.*, 2011) in “shaping” accounting practitioners, the socializing role of space has been overlooked so far. Through the mobilization of our strategy, space and time triangle, we shed light on the socializing agenda that underlies office (re)design processes within accounting firms.

The rest of the paper is structured as follows. First, to position our study, we present a literature review on space and office design. Next, we delineate our conceptual framework and develop our triangular template of strategy, space and time. We then describe the methodological features of the study, drawing on in-depth interviews with public accountants and large firm representatives in charge of office design, and present our findings. We subsequently discuss our findings and reflect on their implications. Finally, we conclude and suggest areas for future research.

Space and office design in organizational and accounting research

Several organizational theorists maintain that space is a central concept to study from the viewpoint of organizational analysis (Clegg and Kornberger, 2006; Dale, 2005; Dale and Burrell, 2008; Taylor and Spicer, 2007). Accordingly, an increasing number of scholars have examined a range of issues surrounding organizational space, with an emphasis on the behavioral consequences ensuing from workspace layout (Taylor and Spicer, 2007). This stream of research examines how workplace settings, such as hot-desking (Hirst, 2011; Warren, 2006), homeworking (Bean and Eisenberg, 2006; Wapshott and Mallett, 2012) or hybrid workspaces (Cooper and Kurland, 2002; Halford, 2005), tend to encourage certain patterns of behavior. These writers notably argue that the creation of flexible workspaces may foster the exchange of information and innovation. Issues commonly explored in this literature relate to the open space layout (Davis *et al.*, 2011; Hatch, 1990; Hofbauer, 2000), which significantly alters workspace boundaries (Fleming and Spicer, 2004; Fleming and Sturdy, 2011; Michel, 2012) and motivates employees to develop spatial adaptive tactics (Munro and Jordan, 2013).

A critical stream of literature on organizational space focuses more deeply on power structures and control mechanisms underlying office design features. Early studies underlined how buildings are designed to provide managers with stronger hierarchical control over labor processes (e.g. Baldry, 1997, 1999; Doxater, 1990; Guillén, 1998) while recent studies draw attention to horizontal forms of control within office space involving peer surveillance (Dale, 2005; Dale and Burrell, 2008). In essence, this stream of research presents office space features as key structures of control and discipline that workers may resist (Halford, 2004).

The few accounting studies on office design have often adopted a management control perspective. Carmona *et al.* (2002) examine the configuration of space in different premises of the Royal Tobacco Factory of Spain (18th century) and the extent to which accounting practices both reflected and constituted such space from a control perspective. The authors found that accounting systems played a significant role in reconfiguring factory space into cost centers, thereby rendering individual spaces visible and employees calculable. For their part, Jeacle and Parker (2013); Parker and Jeacle (2019) and Parker (2016) examine the impact of scientific management logic on space and office design. Jeacle and Parker's (2013) analysis of office design manuals in the early decades of the 20th century indicates that scientific management greatly influenced office layouts, which were designed to fit the physical flow of administrative routines and tasks. At the time, open plan designs emerged not only as a means to facilitate administrative processes but also as an efficient way to supervise staff.

Parker and Jeacle (2019) examine the role played by the scientifically managed office in the implementation of accountability and accounting control in organizations during the late 19th and early 20th centuries. They highlight how "[o]ffice layouts invariably mimic a factory layout, with serried ranks of individuals positioned like cogs in a well-oiled machine" (Parker and Jeacle, 2019, p. 15). The authors point out that open plan designs rendered all employees easily visible, allowing for direct supervision by fewer supervisors from wherever they were positioned. Parker (2016) mobilizes historical and website analysis to investigate a specific phenomenon in contemporary office design, that of activity-based working (ABW). ABW involves an office layout without permanently allocated private offices, desks, seating and desktop computers for individuals in favor of shared floor sections tailored to suit different activities. One of his main points is that scientific management principles of the early 20th century resonate significantly with ABW's dominant agenda of overhead cost reduction and operating cost management.

Although previous organizational and accounting studies underscore behavior and discipline consequences ensuing from workspaces, research is scant on processes that surround the development of contemporary office design projects. Drawing on previous literature, we contend that this kind of project conveys a significant socializing agenda to shape minds and habits – not only of the individuals who live in the office once implementation occurs but also of those who come to be involved in the development of the design initiative. In brief, we respond to Parker's (2016, p. 177) call for more research "into the office and its processes [. . .] in a world dominated by service industries."

Surprisingly, if increasing attention has been given to spatial settings in analyses of organizations and organizational practices, typical professionals' workplaces – including those of accountants – have not received much attention so far. However, holders of so-called "professional" expertise play key roles in contemporary society (Abbott, 1988; Giddens, 1990). Members of established professions not only influence society; they are themselves subjected to important socialization pressures to conform to certain values and ideas, as suggested by the sociology of professions literature. Apprentice accountants learn how to behave as a "proper" accountant as soon as they participate in recruitment processes (Daoust, 2020; Gebreiter, 2019; Jeacle, 2008) and during the early stages of their careers (Anderson-Gough *et al.*, 1998, 2000, 2001; Jeacle, 2008; Kornberger *et al.*, 2010; Ladva and Andrew, 2014).

Later on, they continue to be subjected to socialization pressures, including at the rank of manager (Kornberger *et al.*, 2011) and partner (Covaleski *et al.*, 1998).

Research indicates that time plays an important role in the socialization of accounting practitioners (Coffey, 1994). The latter swiftly realize they need to learn how to manage properly and strategically their time to succeed, which involves a commitment to work long hours (Coffey, 1994; Duff and Ferguson, 2011; Khalifa, 2013; Ladva and Andrew, 2014; Lupu, 2012). In their examination of the temporality of accounting firm socialization, Anderson-Gough *et al.* (2001) found that in addition to time management, time reckoning constitutes a key aspect of accountants' socialization. Their study highlights how thoughts regarding temporal boundaries and the future develop through complex but oftentimes powerful socialization processes. In particular, trainee accountants come to see success with the professional examinations as holding out "a kind of 'promised land' for the future in which the norms of public and private time shift towards the possibilities of more private time" (Anderson-Gough *et al.*, 2001, p. 117).

Research also shows that strategy is at play in accountants' socialization processes. For instance, according to Kornberger *et al.* (2011), managers in large firms are socialized as strategists, keen to engage in performing, playing games and politicking. The authors maintain that strategizing enables managers to navigate the complex organizational network of a Big Four firm while shaping their identity as public accountant. Covaleski *et al.* (1998) demonstrate how the strategic use of mentoring and management by objectives in large accounting firms brings partners to adopt goals, language and lifestyle that reflect the imperatives of the firm.

So far, the combined role of time and strategy in the socialization of public accountants remains largely underexplored. Moreover, the role of space in accountants' socialization processes has been neglected. Yet, drawing on the literature discussed above on space and office design, it is reasonable to think that those spaces in which accounting firm members carry out their work may have a significant impact on their thinking and practices. Interestingly, Eyal (2013, p. 871) calls for a sociology of expertise that addresses how tasks are conducted within spatial arrangements: "[. . .] a full explication of expertise must explore indeed this background of practices and the social, material, spatial, organizational, and conceptual arrangements that serve as its conditions of possibility." By examining how office design processes, strategy and time intermingle in the establishment of an agenda to shape spaces and minds in public accounting firms, our study aims to develop further our understanding of accountants' socialization processes.

Conceptual framework

To examine how office design processes constitute a strategic tool to (re)configure time boundaries, we rely on a triangular conceptual template comprising strategy, space, and time. We first present the perspective on strategy that we adopt, followed by an explanation of how strategy and time intermingle. We then elaborate on the linkages between strategy, space, and time to underline the strategic role that space can play to enact and master time. Finally, we introduce the integrated framework we use to complement our triangular template.

Strategy, space and time: a triangular template

Within organizational studies, strategy has been extensively examined from various perspectives, such as economical, historical or military (Carter and Whittle, 2018). Since early 2000, a novel approach emerged for studying micro-level strategic processes and practices, an approach named strategy-as-practice (Carter and Whittle, 2018; Golsorkhi *et al.*, 2015). By presenting strategy as something that people *do* as opposed to something that organizations *have* (Whittington, 2006), strategy-as-practice offers the opportunity to study the nature of

strategizing as well as strategists' ways of "doing" strategy (Rasche and Chia, 2009). This approach can therefore "be regarded as an alternative to the mainstream strategy research via its attempt to shift attention away from a 'mere' focus on the effects of strategies on performance alone to a more comprehensive, in-depth analysis of what actually takes place in strategy formulation, planning and implementation and other activities that deal with the thinking and doing of strategy" (Golsorkhi *et al.*, 2015, p. 1). In the context of our study, we view strategy as a social practice (Carter *et al.*, 2008; Whittington, 2007) not limited to rational economic calculations, but instead located in values, identities, beliefs, discourses, ideologies and symbols (Carter and Whittle, 2018).

Beyond a social practice, strategy is sometimes conceived as a practice to master time (Kornberger, 2013). As pointed out by Carter and Whittle (2018), strategy is powerful: it mobilizes considerable energy behind the fortresses of organizational life in order to set appropriate courses of action in addressing the future. Kornberger (2013) also points to a weighty relationship between strategy and the future, conceiving of strategy as a technology that fundamentally aims to discipline the future. From this viewpoint, strategy aims to disrupt the conventional, chronological boundaries between past, present and future. In the words of Kornberger (2013, p. 104), "strategy is an engine of change, a mechanism to transform the present and mold it in the image of a desired future to come." Further,

Strategy brings the future into the present. [. . .] Through strategy, the yet-to-come casts its shadow backwards on the present. Strategy mobilizes the future and turns it into a source of power, i.e. a resource for the creation of obligations and constraints in the here-and-now. The future becomes the precondition for the possibility to act in the present. [. . .] Therein lies the temporal power of strategy; by envisioning a future that shapes the present, strategy creates the conditions for its own verification. (Kornberger, 2013, p. 106)

Therefore, strategy can be considered a practice in which boundaries between past, present and future are continually disrupted and reconstructed. In our case, we contend that strategizing constitutes a nodal point through which time boundaries are configured and reconfigured.

One segment of research in organizational studies underlines that linkages between strategizing and time often intermingle with the notion of space. This perspective questions classic conceptions of space that view it as a neutral and passive container within which organizational life takes place (Liu and Grey, 2018). Instead, the relationship between organizational space and organizational practices is conceived as being mutually constitutive (Liu and Grey, 2018). For instance, Gasparin and Neyland (2018) examine strategies used by an organization to "compose" time representations around a given spatial object (i.e. to give it meaning or a sense of history). They conclude their study by calling for future research on how spatial objects are involved in the construction of organizational times. Drawing on Lefebvre's (1991) work, Liu and Grey (2018) use a case study to investigate the triangular relationship between space, history (time) and organizational representations (which arguably constitute a kind of rhetorical strategizing). Their work shows that different versions of history were strategically mobilized in attributing meaning to a given building's spatial features, thereby affecting the way the organization's identity is represented in the public domain. Giovannoni and Quattrone (2018) investigate how different representations of space (as strategies) clashed during the historical process surrounding the spatial project to complete the construction of the Siena Cathedral. Overall, in these studies, space is conceptualized as an arena or medium in which time boundaries are constructed and reconstructed through the activity of spatial strategizing.

Some organizational and accounting scholars also show how strategy is at play in workplace (re)design (Bacevice *et al.*, 2016; Chadburn *et al.*, 2017; Clegg and Kornberger, 2006). For instance, Parker (2016) and Jeacle and Parker (2013) suggested office space plays a

significant role in corporate strategy. Their findings suggest that office space is a tool to meet efficiency imperatives.

In our study, we conceptualize the office design process as a spatial strategizing endeavor through which the future is “disciplined.” This kind of strategizing may have a significant impact on organizational life. Clegg and Kornberger (2006) highlight that office design projects can exert significant influence on the day-to-day lives of organizational actors. Space design not only reflects but is also constitutive of social relations (Miller, 1987). Office space may affect the self-construction of individuals working there (Dale, 2005). Our paper provides insight into the agenda that strategists seek to achieve, through space, in disrupting and reconfiguring temporalities as inscribed in people’s interpretive schemes. In other words, the office spaces designed in the present mobilize and promote a particular vision of the future. As organizational members are regularly exposed to the agenda once a spatial reconfiguration initiative is implemented, the underlying vision of the future may come to affect their minds and conduct. Human minds and conduct are thus, ultimately, at the core of the interaction between strategy, space and time.

In sum, as Figure 1 shows, we conceive of strategy as a social practice to master time. We see space (i.e. office design processes) as a strategic medium used by accounting firms to master time and reconfigure time boundaries. We consider people’s minds and conduct to be at the center – and a key stake – of the strategy, space and time triangle.

An integrated framework for studying spatial strategizing

To investigate how space is strategically used to master time, we rely on Whittington’s (2006, 2007) integrated framework for strategy research which comprises three central elements: broader strategy practices, more detailed and granular strategy work (praxis), and strategy practitioners.

Strategy practices refer to customary actions and shared routines in a given field (Whittington, 2006). Practices available from organizational and extra-organizational contexts are drawn upon to shape local and more detailed strategic work (Whittington, 2006). In the context of this study, we conceive of strategy practices through the categorical scheme developed by Comi and Whyte (2018). In their empirical study of an architectural firm elaborating a design solution for a client, these authors bring to light four strategy practices through which the future is brought into being, namely imagining, testing, stabilizing and reifying. Imagining refers to the generation of ideas and the crafting of future options. Testing relates to a cross-check of the imaginings through a virtual “combat” between proposals and counterproposals where some options are discarded and others strengthened. Stabilizing is about the production of a scenario (e.g. a sketch) that makes sense in the eyes of most parties – where some views are accommodated, others are discarded with some justification provided, and one vision of the future is represented as being more and more inescapable, almost a *fait accompli*. Finally, reifying relates to the materialization and

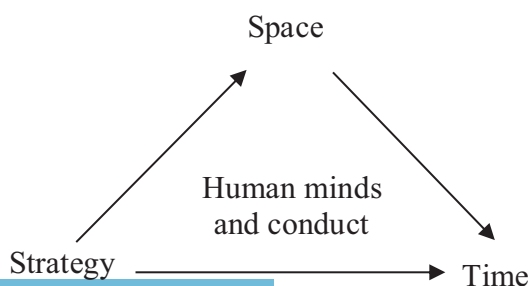


Figure 1. Triangular template of strategy, space, and time

assemblage of stabilized options. As these strategy practices arguably act as norms of “good practice” surrounding strategic work in developing design projects, we rely on them to better understand how the future is brought into being in the present office design.

Strategic work (praxis) refers to “what people do in practice” (Whittington, 2006, p. 619), i.e. the detailed and fine-grained activities involved in planning and implementing strategy, whether formal or informal. In the present paper, strategic work comprises activities such as meetings, consultations, speeches or presentations that surround office design processes – as well as the tactical aims underlying these activities.

Finally, strategy practitioners are the diverse actors, internal or external to the organization, who carry out strategy practices and perform strategic work (Whittington, 2006, 2007). In the words of Whittington (2006, p. 619), “strategy practitioners are those who do the work of making, shaping and executing strategies.” In the present study, we consider the role of strategists participating in the spatial strategizing of office design, such as partners, office design directors, architects and designers.

In short, we examine how office design processes unfold as spatial strategizing devices that reconfigure time boundaries. The integrated framework proposed by Whittington (2006, 2007) provides us “an overarching structure that can link different theoretical units” (Whittington, 2006, p. 618) and thus allows us to articulate our triangular template of strategy, space and time.

Method

We initiated our fieldwork with a broad objective in mind: to examine how accounting firm office designs develop, and the impact they may have on the credibility and legitimacy of these organizations. We considered qualitative procedures appropriate for this research project given the complex dynamics we anticipated in the development of each firm’s office design (Patton, 2015). We conducted 19 semi-structured interviews with 23 individuals (four interviews were conducted with two participants simultaneously) involved in the decision-making process related to their office’s latest design project (see Table 1) [1]. Specifically, we interviewed two main categories of actors: partners (11) and accounting firm representatives in charge of office design (10). The remaining interviewees include one senior manager and one administrative assistant knowledgeable on their firm’s approach to design. We recruited interviewees by targeting accounting firms identified in the media (or through our network) as having renewed their design within the last two years [2]. Our first contact within each firm directed us to colleagues involved in office redesign processes. This resulted in a set of participants working in firms of different sizes and in three countries (i.e. Canada, the United Kingdom (UK), and Ireland), which allowed us to gain insight into global trends in accounting firm office design. Ultimately, we believe that the total number of interviews conducted as part of this study was sufficient to gain an impression of theoretical saturation (Glaser and Strauss, 1967). Indeed, in the final interviews we carried out, we observed a significant degree of redundancy regarding the descriptions of the process by which the office design projects were developed and implemented.

The interviews focused mainly on the process typically followed during a recently completed design project, the main actors involved, and the firm’s strategic representation as conveyed through office design. Throughout the interviews, we often asked participants to provide specific examples of how ideas and global vision of the design emerged and developed. We concluded the interviews by asking about the challenges and sensitive issues they faced through the reconfiguration process and how they were dealt with. Each interview lasted between 30 and 90 min, averaging 45 min, and was recorded and fully transcribed. To ensure the trustworthiness of our data (Lincoln and Guba, 1985), we sought permission to record the discussion before the start of every interview. We also guaranteed participants

# ¹	Interview date	Position and sector of activity	Country	Year of new design
01	August 2014	Administrative assistant, Big Four	Canada	2013
02	September 2014	Real estate/office design director, Big Four	Canada	2005
03	September 2014	Retired managing partner, Big Four	Canada	2005
04a	October 2014	Managing partner, Big Four	Ireland	2015
04b	October 2014	Real estate/office design director, Big Four	Ireland	2015
05a	October 2014	Real estate/office design director, Mid-tier firm	Ireland	2013
05b	October 2014	Real estate/office design director, Mid-tier firm	Ireland	2013
06	October 2014	Partner, Mid-tier firm	Ireland	2013
07	October 2014	Real estate/office design director, Big Four	Ireland	2007
08	October 2014	Real estate/office design director, Big Four	UK	2013
09	November 2014	Managing partner, Mid-tier firm	Canada	2012
10	November 2014	Managing partner, Small accounting firm	UK	2013
11	November 2014	Partner, Big Four	UK	2015
12	December 2014	Real estate/office design director, Big Four	UK	2015
13	December 2014	Senior manager, Big Four	UK	2014
14	December 2014	Partner and real estate/office design leader, Big Four	Canada	2015
15a	March 2015	Partner, Mid-tier firm	Canada	2014
15b	March 2015	Real estate/office design director, Mid-tier firm	Canada	2014
16a	March 2015	Managing partner, Big Four	Canada	2014
16b	March 2015	Real estate/office design director, Big Four	Canada	2014
17	March 2015	Managing partner, National firm	Canada	2015
18	March 2015	Managing partner, Big Four	Canada	2014
19	November 2015	Real estate/office design director, Big Four	Canada	2015

Note(s): ¹Participants 04a and 04b were interviewed together, as well as participants 05a and 05b, 15a and 15b, and 16a and 16b, respectively.

Table 1.
Interviewee details

complete anonymity, for themselves and their employers, former or current. We sent a copy of each interview transcript to every interviewee to ensure they were comfortable with what they had said during the meeting; participants could add further explanations if they deemed it necessary [3]. Overall, we were provided with a rich source of qualitative data to extend our understanding of the dynamics and interactions through which office spaces are strategically recrafted.

We had already noted, during data collection, that interviewees frequently mobilized the notions of past, present, and future when telling us about their office design experiences. Therefore, when starting data analysis, we had already identified the space and time dynamics as a key aspect of our emerging storyline. As such, our data analysis comprised three stages. The first stage involved an inductive analysis (Patton, 2015) of the interview transcripts to identify themes that featured most prominently in the discussions, with no preconceived analytical categories or conceptual framing to guide the analysis (apart from the space and time dynamics mentioned above). Our aim in this first stage was to adopt the perspective of interviewees and examine the motivations and actions underlying the office design transformation processes they have undertaken. From this first analysis, one prominent theme to emerge was the extent of strategizing surrounding office design development.

Our second stage was to identify a conceptual lens through which we could make sense of our data. We identified Whittington's (2006, 2007) theorizing of strategy-as-practice as potentially relevant to our context. We therefore carried out a more detailed open coding

(Strauss and Corbin, 1990) and sought to organize emerging categories around Whittington's (2006, 2007) three central concepts (strategy practices, strategic work and strategy practitioners) as well as the overarching objectives of strategy. The second coding played a significant role in our discussions regarding data interpretation and theoretical underpinnings. Through these discussions, we gradually realized that a key theme underlying our dataset was strategizing the future and, more precisely, the processes through which a representation of the future was conveyed through each accounting firm's office design.

In the third stage, we felt a need to further refine our conceptual lens (predicated on a strategy-as-practice perspective) to make sense of the firm's strategizing under which the future is brought into the present. Comi and Whyte's (2018) concepts were found relevant to this end. We therefore reorganized our data analysis along Comi and Whyte's (2018) four strategy practices – imagining, testing, stabilizing and reifying – through which the future is turned into a realizable course of action. We found these four strategy practices highly relevant because of how well they fit our data. To strengthen our comfort regarding the trustworthiness of our analyses, we punctuated different stages of data analysis with meetings to discuss and challenge our interpretations. These discussions provided us with opportunities to challenge our coding, question our theoretical lens and refine our argumentation. All three authors agreed upon final interpretations.

Strategizing the workplace of the future

We now explore how office design processes unfold through strategy practices of imagining, testing, stabilizing, and reifying, bringing the future of accounting firms and accountant work into the present. For each of these strategy practices, we outline the strategy practitioners as well as the extent of strategic work (i.e. activities and tactical aims) involved. We also outline and discuss the overarching objectives of the strategy. Table 2 provides a summary of our findings. We present practitioners in the second column to emphasize their mediating role between strategy practices and strategic work (Whittington, 2006). In order to present a comprehensive storyline, we analyze the four strategy practices distinctly, although we have no doubt that office design processes do not unfold linearly, but involve iterations across practices, as suggested by Comi and Whyte (2018). Analyzing strategy practices distinctly allows us to outline linkages between practices, strategy practitioners and strategic work, as suggested by Whittington's (2006, 2007) integrated framework.

Imagining

The strategy practice of imagining refers to the generation of ideas and the crafting of future options (Comi and Whyte, 2018). Although our interviewees come from various firms and countries, the processes followed to imagine the future are quite similar. In most accounting firms, imagining starts with an approach aimed at elaborating a vision of the firm's future, and of what the local office could feel and look like. Interviewees stressed that this vision is often the result of strategic thinking among key internal strategy practitioners (i.e. managing partners and office design directors) – mobilizing elements of past and present to craft the future. As one office design director outlined:

The genesis of all this is that we have a senior managing partner in Canada who had a very clear vision; he calls it his "2020 vision", for the year 2020, of course. He had a very, very clear vision of where he wanted to bring our firm. One of the things we had to focus on was the whole collaborative aspect of our teams. That was essential. And really showcasing the brand, showcasing our services and optimizing our spaces to ultimately be the best and the largest professional services firm in the world. (Interview 19)

Strategy practices (Definition)	Strategy practitioners	Strategic work		Overarching objectives of strategy
		Activities	Tactical aims	
Imagining (Generating ideas to imagine the future. Crafting future options.)	- Partners - Office design directors	Communicating to employees the broad vision of the future developed by senior management	- Generating employee acceptance and commitment to the broad vision of the future	- Bracketing (and therefore constraining) what the future could become - Framing the workplace of the future in the minds of employees
	- Partners - Office design directors	Consulting employees to collect more specific ideas regarding accountants' future work practices and design settings	- Encouraging employees to provide their input on the accounting work of the future - Convincing employees they can influence the (re)design process	
	- Partners - Office design directors - Designers / architects	Consulting designers and architects to collect design ideas and craft future options	- Being at the forefront of the workplace of the future - Helping strategists imagine the future	
Testing (Negotiating between proposals and counterproposals. Cross-checking the imaginings.)	- Partners - Office design directors	Testing an emerging design in a smaller-scale area (pilot testing)	- Ensuring new ideas are workable and can achieve goals previously imagined - Generating evidence to legitimize a course of action - Solidifying adherence to some favored future workspace	- Disciplining and shaping more deeply the future workspace - Strengthening perceptions about future workspace and practices - Persuading a growing number of people of the appropriateness of a given course of action toward a "preferred" future
	- Partners - Office design directors - Designers / architects	Discussing with designers and architects in order to confront ideas	- Ensuring management's broad vision of the future is duly respected - Enhancing management's grasp on the look and layout of the future workplace	
Stabilizing (Developing support for a given scenario. Accommodating certain views or resisting unpalatable changes.)	- Partners - Office design directors	Discussing with employees to "help" them understand and accept the changes	- Attenuating resistance	- Obtaining (at least temporarily) support from future users of the space - Encompassing a specific vision of the future, shown as being inescapable - Framing the minds of employees, recruits, and partners around the future workplace that is to be implemented shortly
	- Partners - Office design directors	Appealing to a plausible rationale to justify the decision and foster support	- Preventing unnecessary accommodations	
Reifying (Materializing the future. Celebrating the future.)	- Partners - Office design directors	Presenting the new space to employees through carefully packaged ceremonies	- Convincing employees that the new space is ideal and fits their needs/desires - Seeking to influence behavior through daily experiences in new space	- Framing employees' minds as to how they should live the new space - Ingraining durable work patterns in accountants who inhabit the new space

Table 2.
Strategic spatial agenda of accounting firm office (re)design projects

This excerpt is characterized by great forecasting skills from the senior office partner – as if the relationship between present and future is undeniably obvious and clear, particularly in terms of team collaboration. While the notion of cost is implied through the allusion to space optimization, marketing imperatives dominate as the interviewee emphasizes the “showcasing” of brand and services. Another office design director underlined how past, present and future intermingle in the process of imagining the future workplace:

Every building that you will see at [our firm], new acquisitions, has to fit what we call the DNA. The DNA is, when we talk about transformation, we're in the business of transformation, okay? That's

our business. We transform businesses. And we lead and we challenge business. So we have to do the same for ourselves. We have to provide transformational spaces for our people. And what does that mean? Well, it does not mean, it's a nice building, nice decorations. It means creating environments that transform the outputs of what we do. [. . .] So for us the final piece of the jigsaw is about creating elements of our office spaces that are what we call the Next Big Thing, which is essentially how we infuse into the design scheme our cultural values as opposed to 99% of corporate offices' cultural values. [. . .] We've got a huge heritage that we do not really talk about but we want to invite people to talk about these things and share in our culture. (Interview 12)

The interviewee's insistence at showcasing transformation as the core of this accounting firm's business is of interest – as if he expected a skeptical reaction from the interviewer. The key point we want to stress, though, is that heritage, DNA, cultural values and firm objectives are all elements of past and present which influence – and arguably shape – how the future workspace is imagined, strategized and developed. By underlining the inclination to create an environment that transforms the outputs of what professional accountants do, this interviewee suggests a willingness to bring into the present futurist ways of doing. In the process, time boundaries are disrupted and reconstructed – yet paradoxically, a reassuring sense of continuity is built in making sure that tradition (heritage, DNA, etc.) permeates the broad vision of the future. Further, by indicating that the aim is to provide transformational spaces to accounting professionals, this interviewee also recognizes that the overarching (yet subtle) objective is to shape how people in the firm should behave, act and think.

Similarly, an office design director working in a Big Four firm stressed that her firm established principles to guide the office design process. These principles fall under the name of “Model X” [4]:

We talk about [Model X Firm]. And what we're aiming for is to be a completely networked organization. So [Model X Firm] means that you and I are different business units but we can come together and we can collaborate together and we can then offer our services back out to our clients. So we call that [Model X Firm] working. So the workplace needs absolutely to be able to support all of those different objectives. (Interview 08)

This broad vision of the future of the firm and its space is again influenced by present business objectives – one of them being the development of a sense of cohesion across the firm's different organizational units [5]. Overall, this kind of strategic vision serves as a starting point to bracket what the future could become and, therefore, to discipline the future. The same interviewee implicitly suggests that imagining is characterized by an overarching purpose, i.e. to change employee ways of thinking and doing. In her view, office design is there to strategically support the inculcation of networking and collaboration in the minds of professional accountants.

Once broad boundaries to imagine the future are set, accounting firm management and office design directors usually put in place a series of strategic activities, such as presentations and consultations with employees. In the process, managing partners consciously communicate their broad vision of the future to their employees, with the aim of generating employee commitment to this vision. For example, one office design director mentioned that the vision of their managing partner was brought to the fore in subsequent discussions regarding the workspace: “When we were to recraft our spaces, we ask ourselves: ‘How does it fit into the vision of [our managing partner]?’ [. . .] I must say the famous top down is very, very strong” (Interview 19). As maintained by Carter *et al.* (2010) and Kornberger (2013), politics and power are at play in strategic spatial projects.

Firm managements also consult employees to collect ideas regarding their vision of accountants' future work practices and specific design settings that may be required. As one office design director outlined:

In a project that I'm working on at the moment, I've literally today sent them [employees in the firm] a report about how people will be working in 2020, or 2022 to get them to have to think about, “how am

I going to be working with my clients in 10 years' time?" You know, in 2006, it was the launch of Twitter. In 2007, it was the iPad. Last year was more telephone, more kinds of iPads and telephone connections than there are people in the world. So what does that timeline continue to look like? What does the impact of that mean for you? For me, it's about generating that conversation around the table to then try and say: "what things do we need to do to refine what we have at the moment?" To then be able to compensate for the future. None of us has a crystal ball but we can try. (Interview 08)

Time intermingling is explicit in this testimony. Accountants are encouraged to look into their "crystal ball" to imagine their future work practices while taking into consideration what happened in the past (e.g. technological innovations) – the objective being to make design decisions at the present time. In the same vein, a managing partner (Interview 09) asked his staff, "how do you see the workplace of the future?" The same interviewee reportedly established numerous focus groups to better understand "what they want, what they do not want, what they dream of having." Another Big Four firm organized working groups and employee consultations to find out "the kinds of amenities people would appreciate and would feel were of benefit" (Interview 07) in the future and to better understand their needs. Accounting firm managements engage in interaction with employees to generate ideas, collect their imaginings of the future and, arguably, have them assume they can influence the process. More importantly, by spreading strategic responsibilities through employees' involvement, this may contribute to alter their minds and identities (Whittington, 2007).

Another strategic activity implemented in most firms is to consult "outside strategy advisors" (Whittington, 2006, p. 619), i.e. designers and architects, trying to be at the forefront in terms of design and advice in crafting future options. These "outsiders" are instrumental in bringing new and "innovative" design to the table. As one interviewee put it, accounting firms consult design teams "trying to ensure that all of the modern spatial strategies and the innovations that were being developed within the industry were actually being brought to us" (Interview 07). Consulting architects and designers bring "some [extra-organizational] fresh ideas" and an "understanding [of] what others have done and then how that related to what we were trying to do" (Interview 13). Architects and designers are also often helpful in crafting future options. Through visual artefacts such as sketches and models, they help employees imagine the future. As one interviewee mentioned: "[Architects] made plans and models to show us virtually what the office could look like." (Interview 01) Another stressed how architect propositions encouraged the firm to imagine the future somehow differently, but always in coherence with the previously established broader vision. Again, past, present and future intermingle yet this time, the interviewee explicitly points to "benefits," as if a functionalist mentality is involved in assessing the pros and cons of the different options:

We have met with several firms of architects which offered us different approaches to meet [our vision]. There is a firm that has come up with very different concepts that bring the house down, that question how we looked at our spaces. [...] quite quickly, we saw the benefits of what they presented to us. (Interview 19)

In sum, imagining involves strategically elaborating a broad vision of the future, so that managing partners and office design directors frame (and therefore constrain) internal debate on how the future could be imagined. Consultations with employees aim to legitimize the broad vision of the future – while providing employees with a space to voice their more specific visions and imaginings. Discussions with architects facilitate the exploration of future options while promoting the belief that the office strategists are at the forefront of the workplace of the future. The relative openness of partners to external advisors allows not only to involve external strategists, it also allows new ideas to be brought to the table and considered (Whittington, 2006). In short, imagining involves interactional strategic work that sets the stage for bringing future

ways of doing and thinking into the present – while making sure that the future is somehow logically tied to the past. Visionary managers and office design directors strategically interact with other actors to favor collective adhesion to an emerging office design initiative and its underlying agenda to transform practices and mindsets.

Testing

To cross-check the imaginings of the workplace, future options are tested through different strategic activities. Consulting employees plays a key role in discarding and strengthening future proposals. For instance, some large accounting firms pilot ideas of space layouts within smaller regional offices to ensure the proposed model is sustainable in the long run:

What we tend to do is, in our regional projects, we are able to pilot new ideas. [...] So the intention is that the smaller projects then inform the larger projects. They absolutely act as pilots. Then, we can build and build and build and then in ten years' time, that will probably be the model that we'd end up in a building like this size [referring to London]. (Interview 08)

Pilot testing arguably solidifies some scenarios while weakening others. By pilot testing some new workplace design on groups of employees, the strategy practitioners (i.e. firm managers and office design directors) seek to ensure new ideas are workable and can achieve previously imagined goals.

Another interviewee provided detail on how design strategists engage employees in testing new work settings for future office space. In particular, employees working in the tax department were asked to test working in a free desking environment, having to book a desk on a day-to-day basis:

For tax, we have just piloted moving them into some newly refurbished space and for a particular team to move away from a permanent desk model to more of a free desking. [...] We're starting them off with some understanding of the principle of how it works. It's been very difficult, even though there are enough desks for those folks, it's still been quite a difficult thing for them to adjust to in terms of, "where will I put all of my books I need to use every single day?" So we've provided a book shelf and we've said: "you can either store all of your books there, which is immediately adjacent to your desk, or you can put them in your personal locker with your laptop." [...] So it's been an interesting thing to work through and it's amazing what staff will do. We had some people who kept their name badges and their pedestal that fitted under their old desk and they actually moved them down in the lift themselves to try and re-create a permanent desk. (Interview 13)

As this excerpt shows, testing sometimes involves a kind of "combat" between proposals coming from the management strategists (free desking, in this case) and counterproposals coming from employees (permanent desking). Although testing is at the core of accountants' work (Power, 1997), they are not necessarily used to be subject to testing which might explain acts of resistance among staff members. Initially contested by some employees, the option of free desking was afterwards reinforced by management since another team doing tax and having tested this reconfigured setting was quite happy with it:

Interestingly, there's another part of our business that has tax and they already hot desk and they already use this principle, and they do it today and they're exactly the same business. They just serve different sectors. [...] now that we're partway through the pilot, people are saying: "actually, I quite like the bit of fluidity we now have within our team. So I will sit within this three desks, I will typically sit at one of them. But the bit of fluidity about where I sit and then where someone else might sit means that actually we're getting a bit more movement within our team. But we all have an area that we go to that is our team area." And so actually I think we're making positive steps there. (Interview 13)

By piloting this proposal with different groups, the firm strategists were successful in developing persuasive evidence that the future work setting being considered was passing

the test satisfactorily, therefore solidifying adherence to some favored setting. Again, time boundaries intermingle. Testing for the future is carried out in a present setting through a quite “conventional,” that is to say historically constructed, experimental design approach.

Besides experimental tests, most firms also interacted with their employees to test, on a smaller scale, specific elements of the emerging design. One interviewee noted that her firm organized a “choose your chair day” (Interview 08) during which the staff could try three different chairs and provide feedback. The same kind of consultation occurred in many firms, asking employees to test some furniture (Interview 02 and Interview 07) or color palettes for the walls and furniture (Interview 13).

In some cases, testing also involved confronting proposals made by external strategy practitioners, i.e. architects and outside designers. One managing partner mentioned that the first sketches their architects presented did not pass the test from his viewpoint, being too far away from his vision of the future:

The architects made the first sketches where they grouped desks hierarchically. Partners were together with all the big windows, etc. I said: “No. You have completely misunderstood what I want. [...] It's not at all what I'm looking for. I want to optimize these windows to make it a large space. When we arrive, I want it to be “wow!”, to be very, very open, very bright. [...] So they have done other sketches accordingly and, between the first and the second ones, it was totally different. (Interview 18)

In this case, confronting architects and asking for a counterproposal allowed the managing partner to ensure his broad vision of the future was duly respected. The managing partner thus emerges as a “skillful operator” (Whittington, 2006, p. 623) able to impose his grasp on the look and layout of the future workplace.

Overall, internal strategists' discussions with architects and employees seem to solidify perceptions about future workspace and practices. When this occurs, testing strengthens some favored future imagining, and helps persuade a growing number of people of the appropriateness of establishing a course of action aiming to modify the present along a “preferred” future.

Stabilizing

Following testing, accounting firm management typically want to stabilize what they view as the most promising scenario. Yet, stabilizing what the workplace of the future would be is not an easy task. This entails the accommodation of certain views and the rejection of unpalatable suggestions. From a more general viewpoint, the auditing literature indicates that professional accountants are not necessarily docile when they experience transformations in their working environment (e.g. some new audit methodology or reconfiguration of the workplace) (Fischer, 1996). According to the strategy practitioners we interviewed, resisting views often had to be countered. Interestingly, in most accounting firms, resistance occurred along the same topics: open office and hot desking. And surprisingly, this resistance did not stem only from “older” employees but also from younger accountants being attached to tradition. Demarcating a specific area as being one's “own” may play a major role in the construction of one's identity at work (Gini, 2000); it follows that the practice of hot desking could be perceived as a threat to identity. Specifically, resistance came from employees arguing that the firm “cannot take away my desk, it does not make sense, I need it” (Interview 19, recalling employee recriminations), from young recruits saying “If I get a job at a Big Four, then it should look like this [i.e., closed office for everyone]” (Interview 13, depicting recruit reactions to the future design), and even from partners quite concerned about not having their own space (Interview 09 and Interview 14).

Managing partners and office design directors sought to achieve stabilization mainly through discussions to help people understand and accept the changes. Strategic work is thus key in securing acceptance (Whittington, 2006). For instance, to convince employees of the

relevance of open space and hot desking, one office design director explained she had to prepare numerous presentations and communications:

We must convince; we must negotiate; we must explain the benefits behind what we do; and help people to understand, eventually. So the project is huge in itself, but we had teams with change management experts, for example, who led the change management initiatives. Many communications, many presentations, to get people to understand what we were trying to do. [...] We had to get people to be able to see themselves into what was coming, to see themselves into a life, into their typical new life. [...] So it's a lot of communications and change management initiatives. (Interview 19)

The panoply of resources mobilized to “manufacture consent” (Herman and Chomsky, 1988) regarding the acceptability of the proposed design is noteworthy, implying that promises made about the firm’s office design project were initially met with a degree of skepticism. Seemingly banal devices such as change management initiatives, communications and presentations are not innocent things (Whittington, 2007). As indicated in the quote, this range of persuasion devices was aimed at penetrating the self – such that the individual genuinely seeks to project her/himself in a future as envisaged by the project’s developers. One key impression emerging from this excerpt is a central assumption concerning the manageability of employee minds.

Similar techniques were used to counter the resistance of young recruits, striving to alleviate the “traditional” stereotypes they had in mind and to reassure them. As a senior manager in charge of office design recalled:

[We] tell them [young recruits] that their stereotypes and their aspirations were actually wrong, and they should give it another year and they’d come round. But that was a real surprise. We were expecting them to push other levels. When actually we ended up having to push them, “it will be all right, it will be all right.” (Interview 13)

This excerpt suggests that the alleged inclinations of younger accountants, including “Millennials” (Durocher *et al.*, 2016), to dislike established patterns may be overstated, particularly in terms of claiming some fixed office space as being one’s own. Overall, our analysis indicates that managerial projects aiming to reconfigure time and space boundaries were considered, at least for a while, as a destabilizing endeavor by a number of younger and older people.

Discussions were also the privileged strategic activity to obtain the support of partners. For instance, a partner, also an office design leader, explained that the approach taken to convince resisting partners was to open the door to some accommodating measures by telling them, “Let’s try it. And if you hate it we can always revert back to the model that we used to have before” (Interview 14) [6]. The overarching goal behind these communications and discussions with employees, recruits, and partners is to frame their minds around the future workplace that is to be implemented shortly.

Another means used by some firms to foster and strengthen support regarding the future workspace was to develop a plausible rationale for the decisions taken. As one office design director argued, identifying an overarching rationale was useful in preventing unnecessary accommodations and therefore achieving stabilization:

You will ask for people’s opinions, you will listen to them, but you do not necessarily have to put their ideas in place. As long as you have a rationale behind there, you develop your recommendations. [...] They [employees] are not looking to put everything they’ve asked for into the scheme. They’re expressing their opinion, you are accepting their opinion and you’re reflecting on their opinion but then you make the recommendations. I mean you drive the thing forward. (Interview 12)

In sum, a range of discussions, change management initiatives and promotional devices used by internal strategists, are instrumental in stabilizing the project and engendering a sufficient degree of commitment toward implementation. Whether or not a vast majority of partners and employees genuinely support the inscription of a vision of the future in present-time

spaces is not central to our argument; what matters to strategy practitioners is stabilization, at least until the moment when field accountants experience, for real, this vision of the future. Yet adherence to such time-boundary disruptive initiatives is never perpetual; it particularly needs to be reaffirmed at the time of implementation – the aim being to ensure that the colonization of the present along some futurist vision is viewed by most as being warranted.

Reifying

Stabilization is inherently fragile and minds always need to be subjected to the influence of manageability devices. Thus, once stabilized, the design is reified, i.e. the workplace of the future is materialized for everyone to see, celebrate and experience. Although reifying involves assembling the design *per se*, we are more interested in practitioners' strategic work that strives to promote the reconfigured physical space and its meaning connotations to employees – such as presentations being deployed to convince them that the materialized space is ideal and fits accountants' future work practices. Reification thus plays a non-trivial role in the quest to make employees see the "obviousness" of the benefits associated with the firm's new design, including the underlying vision of the future.

Reification involves celebration and glorification of the space carefully designed by strategists with the future in mind. As one office design director puts it:

It's crucial [to organize an opening event] because some of the best parts of any presentation [...] is where you listen to what people have said and then you tell them what they've told you, so you recap what they told you. It's all about this whole kind of pyramid that's upside down. We do that all the time. And the presentation at the opening event is the last piece of that. "You asked for this? We give you this. And here it is." [...] And the presentation, a big opening event, is not just cutting a silly ribbon. It is about sharing with them, "this was the beginning of the journey; this is at the end." (Interview 12)

Consultation therefore provides a means to promote an overarching rationale – as if the new design was a response to a previous, well-defined demand. Yet the reconfiguration of time and space is far from being a collective endeavor, grounded in solid antecedents. Instead, it belongs to the domain of strategists who, ultimately, decide to implement their basic rationale although diverse "consultation" initiatives may suggest that the changes are the outcome of a democratic exercise.

Through such opening events, the future takes form in the present. Far from being improvised, these events are carefully packaged to allow internal strategy practitioners to focus on certain features of the design, seeking to orient people on how they should live and experience the space. These events are thus used to reinforce the disciplining and shaping of the future not only through the physical space but also in people's minds. In some interviews with managing partners, we found that their speech is inclined to glorify the materialized space; it is reasonable to expect that these partners repeat and emphasize such speech when interacting with employees in smaller but perhaps quite influential events (e.g. impromptu discussion with an employee in a hallway). For instance, one managing partner presented the new office design in these words:

I think I developed the office space to make it a tool of recruitment and retention, and an overall improvement of performance since I provided what had to be provided for the chairs, the lights, the air conditioning, the adapted heating. So, all this has been put together to make it an office where, in my opinion, it is very pleasant to work, in considerable comfort. In my opinion, this space allows people to be more efficient and to enjoy going back to the office. [...] I think that I managed to make this firm, a mythical place, maybe not, but a place where we give a message that we are accessible. We are well equipped to work adequately. (Interview 09)

Such glorifying stories have the potential to influence employees' minds around how they perceive the space and work therein. Of course, the workplace of the future is also reified

through one's actual early experiences in living and working in the new space; daily routines (in our case, regarding the "routinization of space") often play a chief role in one's socialization (Berger and Luckmann, 1966). Although our data collection is not focused on the use of space, several interviewees pointed out some consequences ensuing from new "futurist" designs. For example, one office design director explains how firms try to inculcate specific behaviors to employees in the way they use the space:

We can force the behaviors. Specifically, one important concern was, "How am I going to make sure that my team continues to work together?" Traditionally, we would assign a group of desks to a team so as they stay together. In our new space, we changed this way of working [for hot desking] and said: "We will assign drawers [where employees can tidy up their belongings] to a given team on a given floor. And knowing that human is lazy by nature, they would probably try to book a desk near their belongings. It's going to be a reflex. So we kind of forced the behaviors. And the result of all that, well, at the end of the day, it really is that people have developed certain habits because of that. So someone having his drawer on the 8th floor is probably going to be picking up his things from his drawer when he arrives in the morning, passing through the 8th floor cafe, eventually going to work somewhere in the 8th, or maybe the 7th or 9th, but his morning routine is already established. (Interview 19)

Through such statements, some emerging consequences of the new design are reified in the eyes of the strategists, thereby securing and perhaps reinforcing their commitment to the project. It is as if internal strategists leave nothing to chance while reifying. They organize meticulously packaged ceremonies, striving to ingrain durable work patterns in accountants who inhabit the space – making sure that they "learn" how to use the space according to "pre-established routines" encrypted in the built space.

Overall, it is through the interweaving of strategy practices (imagining, testing, stabilizing, reifying), strategy practitioners and their strategic work that the power of office design processes takes on significance – through the articulation of an agenda that aims to frame bodies and minds along a particular vision of the future. If the future was initially a mere projection of senior managers' tentative visions, ultimately, we can feel that this future increasingly establishes its presence in the present, colonizing it in important respects.

Discussion

The previous section has shown how strategy-in-the-making unfolds in the context of accounting firms' office (re)design processes, highlighting the intertwined role of strategical practices, practitioners and work. This section further draws on Whittington's (2006, 2007) writings to discuss some of the main implications of our findings.

Our analysis highlights the kind of strategy practices through which accounting firm office (re)design processes tend to develop. We find accounting firms seemingly mobilize strategy practices similar to those documented in other architectural contexts (Comi and Whyte, 2018). Imagining, testing, stabilizing and reifying appear to be common practices in bringing the future into the present through spatial projects. This resonates with Whittington's (2006) statement that strategy practices often derive from larger social fields. Indeed, accounting firms tend to mimic architectural firms not only in terms of office (re)design trends but also in terms of customary actions and shared routines that shape detailed strategic work. Inspired by practices in the architectural field, our internal strategists arguably introduced into the accounting field new ideas and ways of doing. This seems to be consistent with Whittington's (2006) claim about extra-organizational practices providing the possibility of change.

Our analysis suggests that the presence of extra-organizational practices within accounting firms relates to the role played by external strategists within office design

processes. As Whittington (2006) points out, outside advisers are important strategy practitioners. Accordingly, we found that architects and designers were often called upon by senior management to generate and confront ideas and craft future options. Further, we often observed the presence of office design directors within accounting firms. Individuals hired to occupy these positions across organizations arguably share similar views and adopt resembling practices that might come to infuse organizational office designs processes (DiMaggio and Powell, 1983), including those undertaken by accounting firms. “[B]y taking advantage of openness, [office design directors] may be able to introduce new practitioners [for instance, architects and designers] and new practices altogether” (Whittington, 2006, p. 620). Managing partners also tended to be receptive to new ideas, possibly in the hope of ensuring that all of the modern spatial strategies were brought to their firm’s offices.

However, these partners did not blindly and docilely accept the propositions of external advisors. They often challenged and even rejected them. Our analysis indicates that what managing partners expected from external strategists was a scheme or template that was coherent with their own vision of the workplace of the future. Accounting firm partners, with the collaboration of office design directors, therefore acted as vectors of change, by facilitating the introduction of those extra-organizational strategic practices that fit their own agenda of the future. Internal strategists were therefore able to impose their own perspectives in setting the process to shape futurist workplaces. This finding supports Whittington’s (2007, p. 1579) argument that “[t]he [p]ractice instinct [...] recognize[s] classes of strategy practitioner as having origins, interests and effects that are more than organizational. Practitioners are first of all people, struggling to realize their own purposes in and beyond the organizations that happen to pay them.” By and large, our findings indicate that being in charge of designing the office of the future may provide a strong sense of power and agency to the internal strategists overseeing these initiatives.

All in all, we respond to the call of Whittington (2006) to understand better the role of practitioners in strategic endeavors within strategy-as-practice research. We identified partners, office design directors, design consultants and architects as playing a key role as “preservers, carriers and creators of strategy practices” (Whittington, 2006, p. 625) in accounting firms’ office design projects. Whittington (2006, p. 623) also emphasizes that his “framework links the character of the practitioners to their choice of practices and their skill in carrying them out.” In the context of accounting firms, the skills of external strategists were put to contribution to generate ideas and identify options that were then evaluated and adapted by internal strategists through these office design projects.

According to Whittington (2006, p. 626), “[p]ractitioners are crucial mediators between practices and praxis.” Indeed, the strategists we studied rely on a range of granular strategic work to promote representations of the future as conveyed through some emerging office design initiative. Whittington (2006, p. 619) also points out that “the domain of praxis is wide, embracing the routine and the nonroutine, the formal and the informal, activities at the corporate centre and activities at the organizational periphery.” In our context, what practitioners reportedly did was to consult and communicate with employees, designers and architects, test emerging designs and present the spaces to employees. These strategic work episodes were predicated on the assumption of manageability targeted at the occupier’s mind. In other words, as accomplished strategists, management invested significant resources in strategic activities to generate acceptance, commitment and abidance to its vision of the future – the ultimate aim being that the representations of the future as enacted in the spaces of the present become matter of fact.

The strategic spatial processes we uncover in this paper are not without consequences. As Whittington (2007, p. 1583) argues, “the introduction of strategy practices [...] may have transformative effects for employment relations, organizational power [...]. Practice research may be interested in organizational performance, but strategy’s wider repercussions need

analysis too.” Although the impact of new space designs on rank-and-file professional accountants was outside the scope of our research, our focus on the agenda underlying office design processes was productive. Indeed, our findings demonstrate that spatial strategic projects constitute major change devices – as they ultimately aim to ingrain durable work patterns and attitudes in employees who use the workspace. In a way, the extent of strategic work we brought to the fore conveys a “programming” whose purpose is to convince office members that some specific vision of the future molds (or should mold) present organizational life.

The behavioral ambitions of strategists are enormous as office design agendas aim to operate at a more or less subtle socializing level, under which the physical workplace transforms the way organizational actors develop a sense of meaning surrounding public accounting work, through a top-down articulation of a coherent relationship between the future and the present. Our data suggest the overarching objectives of strategy are to encompass a specific inescapable vision of the future, frame the workplace of the future in the minds of employees, and ingrain durable work patterns. Ultimately, this agenda aims to alter the continuity of time and space in the mind of office members, in the longer term, through living and experiencing a specific design. This is in line with Whittington’s (2006, p. 613) statement that strategies “help shape our world.”

Our study also points to the role of a handful of “visionary,” overarching strategists in conceiving space-time devices whose ambitions are colossal, namely to shape the interpretive schemes of thousands of professional accountants. Indeed, our findings suggest that small groups of internal and external strategists (comprising managing partners, office design directors, architects and designers) are important vehicles of fashionable design trends whose implementation aims to disrupt significantly time and space boundaries within accounting firms. In turn, these firms, which are significant economic players in contemporary society, contribute to propagate key futurist trends in design (along with the underlying ideas regarding organic ways of working as a “professional”). This echoes Whittington (2006, p. 628) who mentions that: “strategy’s practitioners consume huge resources in society, in salaries and fees, while influencing the direction of the world’s most powerful and economically important institutions.”

Conclusion

This article assessed how office design processes unfold and what overarching objectives underpin these processes. Drawing on the strategy-space-time conceptual triangle, our examination points to office (re)design projects as strategic tools that mold present organizational time in accordance with some vision of the future. Our analysis paid attention to strategy practices, the underlying strategic work, and the practitioners involved in the “doing” of strategy surrounding the reconfiguration of office space within accounting firms. As such, our study provides insights into the processes through which space transformations take place and the underlying agenda to transform the lives of organization members.

We seek through our study to make four main contributions. First, through a concrete illustration of how the strategy, space, and time triangle operates in the context of organizational life, our paper supports the idea put forward by Liu and Grey (2018) that spatial objects are involved in the construction of organizational times. Specifically, spatial strategizing constitutes a major tool through which the future is brought into the present within accounting firm organizations. As our analysis underscored, office space (re)design acts as a nodal point through which organizations seek to influence what the future could become through strategizing. Spatial strategizing thus carries forward an ambitious agenda targeted at those people who will experience and live the new space – so that they come to adhere to new time and space boundaries. In other words, our analysis suggests that people’s minds and conduct constitute core issues relating to the strategy-space-time triangle.

Second, drawing on the advice of Whittington's (2006, 2007), our study develops a fine-grained understanding of strategy-in-the-making taking place in accounting firms. Informed by Whittington's (2006, 2007) integrated framework, we highlight how internal and external strategists imagine, test, stabilize and reify futurist office designs through various episodes of strategic work. Accordingly, our approach allowed us to underscore the interrelationships between strategy practices, strategy practitioners and strategic work, something previous research fell short to investigate (Whittington, 2006).

Third, our research enriches the literature on space and office design by providing insights into the significance of (re)design processes (i.e. the "doing" of the design) – which encompass a prominent agenda to mold the work and lives of firm members. In our case, the agenda promotes the advent, in present time, of the organic office of the future. The emergence of the organic (Burns and Stalker, 1961; Lawrence and Lorsch, 1967) accounting firm or professional adhocracy (Mintzberg, 1979), where open space and collaborative designs prevail, not only brings the workplace of the future into the present, it more importantly defines the accountant of the future and sets up conditions of possibility, today, for this future identity to come into existence. Office design processes are, therefore, performative as they convey a project to rearticulate time boundaries along some management ideal.

Finally, our study points to the role of office design projects as meaningful socializing devices that purposively strive for shaping public accountants' identity and their sense of reality. Professional socialization does not only occur at the different stages of accountants' career through specific rites of passage (e.g. Anderson-Gough *et al.*, 2001; Covaleski *et al.*, 1998; Kornberger *et al.*, 2011). It also occurs through subtle space-time pressures directed at the entire workforce. As such, our study provided insights into the great socialization ambitions that characterize office design initiatives, where the ultimate targets of those socialization processes are well-known socializers – i.e. public accountants, typically keen to tell others how to behave. Ultimately, we departed from a focus on conformity to emphasize discontinuity instead – by showing that office design is used as a strategic tool to dramatically change the time-bounded mindsets of professional accountants.

In sum, office design processes are not only a way to save costs and stay competitive, as previous accounting research suggests (Parker, 2016). They also sustain a strategic spatial agenda aiming to shape the mindset of accounting firm members. However, the long-standing consequences of this agenda remain to be investigated. Since our focus put most weight on design development, we believe future research could fruitfully examine how the continuity of time and space in the mind of office members can be significantly altered, in the longer term, through living and experiencing a specific design. As Whittington (2007, p. 1583) indicates:

Given the speed of knowledge diffusion today, and the eagerness of strategy consultants to promote the "next big idea", new, barely tested strategy practices can spread far and wide before their consequences are fully understood (Ghemawat, 2002).

Notes

1. This paper uses mostly the same dataset as another paper (Picard *et al.*, 2020), which examines how neoliberal governmentality is conveyed and promoted through public accounting firm office design. In contrast, the present paper focuses on the interactional processes through which office space is recrafted strategically – in ways that aim to modify time boundaries.
2. The redesign of some firms' office space occurred further back but we thought the data was of interest since these offices were among the firsts in their respective countries to introduce a new vision of office design.
3. Three participants sent a revised version of their interview transcript with minor changes. The revised transcripts were used for data analysis.

4. We use "Model X Firm" to preserve anonymity.
5. Typically, each large accounting firm is made up of a network of national partnerships, each of which has a degree of autonomy over strategic and operational decisions. Coordinating visions and activities in such loose networks often presents significant challenges (Barrett *et al.*, 2005).
6. It is noteworthy that this kind of rhetoric is silent on the costs involved in reverting to the previous situation. The magnitude of these costs may be a key obstacle to going back once a new design and ways of working are implemented.

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