

The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms

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An ethnographic field study in Big Six public accounting firms, where management by objectives and mentoring are used as techniques of control, examines how organizations transform professionals into disciplined and self-disciplining organizational members whose work goals, language, and lifestyle come to reflect the imperatives of the organization. The study shows that the scope and effect of these techniques shaped the identities of organizational participants but that the discourse of professional autonomy fueled resistance to these pressures toward conformity. Implications of these results are discussed as they relate to conflict between professionals and organizations and to the critical study of organizations.

Every year when they called you in on your review, it's always, "Well, you did great this year. You did wonderful. Now, what are you going to do to do twenty percent more next year?" Felt great the first couple of times they said it, but by your sixth or seventh year in [partnership], and you're doing twenty percent more every year, there's got to be a point when you say, "Gee, how much more can I do?"

One of the major issues that is beyond my control and I have not anticipated is the unwillingness on the part of the partners and staff to pay the price for changing strategic direction, mainly by giving up personal freedom and influence over one's activities and the activities of those around them.

I have become chargeable [i.e., I have become identifiable as a revenue stream].

These remarks, by a Big Six public accounting firm practice partner during a resignation interview, a deputy chairman, and a senior manager, describe a conflict in professional organizations revolving around the issue of how control is exercised over professionals. As stated by the practice partner, control, through such techniques as management by objectives (MBO), was being applied to managing partners and was in fact affecting their actions and career decisions. To the extent that it "felt great," it even appears that the partner had for a time identified with the firm's value system, stressing financial performance. In contrast, the deputy chairman's comment suggests that partners were unwilling to discard their professional autonomy for the greater good of the firm, thereby signaling that their conformity to such control techniques was incomplete and that they were effectively resisting the management of their activities. And yet, the senior manager's remark suggests a fundamental transformation of identity despite this active resistance. These remarks suggest a complex interrelationship among professional freedom, calculability, and identity.

The issues of managing professionals in formal organizations is not new. The sociology of professions literature has long questioned whether bureaucratically oriented control practices may be effectively applied to such professionals as doctors, lawyers, and university professors or whether control resides within the individual as a consequence of a long-term process of socialization. Generally, it has been concluded that because practitioners should have internalized the norms and standards of a profession, the imposition of bureaucratic procedures is not only unnecessary, but it may

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lead to professional-bureaucratic conflict and dysfunctional behavior (cf. Wilensky, 1964; Raelin, 1986; Beveneste, 1987; for a critique, see Abbott, 1988; Fogarty, 1992; Freidson, 1986). With the purportedly widespread advent of the "knowledge professional" (Zuboff, 1988; Peters, 1992), this position on professional-bureaucratic conflict is also found in the more popular business literature, with Drucker (1993: 279), for example, observing that knowledge professionals are self-motivating, self-directed, and self-supervising by virtue of the fact that they are professionals.

Such a traditional, bifurcated interpretation of control as either residing in a bureaucratic structure or in the professional fails to recognize the potential interpenetration or mutual constitution of forms of control in contemporary organizations, an interpenetration even evident in the quotes that opened this paper. This is the precise focus of Foucault (1983) in his analyses of the objectification of the subject. The main purpose of our research is to use his analyses to probe the exercise of control in professional organizations, specifically Big Six public accounting firms, along three main, interdependent axes: (1) the application of formal bureaucratic or, in Foucault's terms, disciplinary techniques to render partners calculable; (2) the adoption of techniques of the self (in particular the process of avowal), which involves a discourse between a "novice" and a "guide"; and (3) the emergence of conflictual and complementary interrelations between these techniques that involve the exercise of power and its resistance, in which disciplinary techniques and avowal become intertwined and the identities of partners are forged. Generally, it is theorized that it is at the intersection of these techniques of discipline and the self that the individual is objectified and transformed into a manageable and self-managing subject. Here, we seek to describe how "power seeps into the very grain of individuals, reaches right into their bodies, permeates their gestures, their posture, what they say, how they learn to live and work with other people" (Foucault, 1979: 28). In doing so, we intend not only to show how contemporary managerial programs of control are directed at constituting the subjectivity of partners as duplicates of the organization, but also to provide some conceptual tools useful in developing a critical theory of organizations.

We examine here the key techniques by which management programs are applied to and resisted by professionals in Big Six accounting firms. In an ethnographic field study, the firm partners we interviewed identified two specific techniques—management by objectives (MBO) and mentoring—they believed were prominent in the exercise of control and resistance to their firms' management practices and their own development as professionals. Both of these, in differing ways, exemplified techniques aimed at transforming autonomous professionals into business entrepreneurs by duplicating the organization within the individual. This process is aimed at the fabrication of a "corporate clone," a distinct entity that nevertheless maps the goals of the organization. This focus on Big Six professional firms may, in turn, produce more generally useful insights, since professional firms and professionals are being increasingly touted as an exem-

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plary model of the "new organization," such that Peters (1992: 11) insisted that "all firms are becoming professional service firms." Not only is the professional understood as the archetype of the "knowledge worker," but professional firms, whose principal product and resource is knowledge (Abbott, 1988), are considered emblematic of the new knowledge-creating organization.

THE SUBJECT OF CONTROL

Summarizing his work shortly before his death, Foucault (1983: 209) stated, "It is not power, but the subject, which is the general theme of my research." He used the term "subject" in two senses, both of which diverge from a notion of the individual as an irreducible and autonomous source of action and meaning. First, he used the term subject in the sense of being subject to someone else. Second, he used the term to suggest the reflexive relations by which people come to know themselves and become tied to a certain identity. For Foucault (1983: 212), "both meanings suggest a form of power which subjugates and makes people subject to," and it is this interrelation between power, knowledge, and forms of subjectivization that are his focus.

Foucault (1979: 27) argued that the experience of being a certain kind of self is leveraged on two interlocking supports: knowledge and power. While not identical, power and knowledge are interrelated such that "there is no power relation without the correlative constitution of a field of knowledge, nor any knowledge that does not presuppose and constitute at the same time power relations." Knowledge is interrelated to one's identity in that one comes to know oneself either through the categories of social sciences (e.g., the type "A" person) or through a self-knowledge (e.g., I am a "people" person) that derives from an interrogation of oneself with the aim of discovering one's "true" nature. Foucault further argued that the identity so constituted through knowledge is interwoven with the exercise of power, understood as relational and involving action upon the actions of others. In particular, he highlighted the role of disciplinary power by which people are both individuated and objectified and of the pastoral power by which people are both individualized and subjectivized.

The Calculated

Foucault (1979) contrasted disciplinary power, which is based on the action of the norm, with premodern, sovereign power, which takes a juridical form based on a subtraction mechanism that seizes an individual's wealth, labor, or blood. He elaborated the "penalty of the norm" along four dimensions (Foucault, 1979: 182). First, normalization requires that individual action be situated within a larger whole that provides the framework for ordering and arranging individual actions in relation to a norm or standard. Second, this norm or standard, which is also thereby normative, is stipulated as either a minimum threshold to be cleared, an average to be matched, or an optimum to be achieved and thereby permits a comparison and differentiation of individuals. Third, normalization produces hierarchies of differentiation by means of quantitative measurements and rankings.

These rankings not only establish the fact of individual differences but also impose a value on them. Fourth, by factually evaluating individuals, the schema of the norm also specifies the adjustments and corrections that are necessary for those who fall away from the norm, thereby targeting them for programs of normalization. Hence, the action of the norm introduces homogeneity by situating the individual within a comparable grouping but also measures individual differences so that the individual is both the product of the norm and the target of normalization.

One important aspect of the "penalty of the norm" lies in the fact that the norm is dynamic (Canguilhem, 1991: 239; Rabinow, 1984). To define something as abnormal not only implies that it is against the norm but also that it can be made subject to normalization. Accordingly, norms do not situate the abnormal outside the normal as heterogeneous and "other"; rather, they homogenize qualitative differences through quantitative comparisons and then incite effort to normalize the abnormal. This dynamic and mobile nature of the norm therefore generates the tendency for a simultaneous totalization and specification, whereby ever more areas of life come within the purview of the norm, and norms come to be specified in ever greater degrees of detail.

According to Foucault (1979: 184, 209) "the power of the norm appears through the disciplines," and it is "the gradual extension of the mechanisms of discipline [and] their spread throughout the social body" that constitutes "what might be called in general the disciplinary society." In the disciplinary society, people are sought to be normalized by an "overlapping subjection and objectification" (1979: 305), and, we argue, MBO can be understood, in part, as a normalizing accounting technique that subjugates people by objectifying them.

In describing Jeremy Bentham's disciplinary design for a prison called the panopticon, Foucault (1979: 217) observed, "Our society is one not of spectacle, but of surveillance. . . ." We are . . . in the panoptic machine, invested by the effects of power, which we bring to ourselves since we are part of its mechanism." The purpose of the panopticon was to procure for a small number, or even a single individual, the continuous view of a multitude by means of its architectural design. Subjected to the perpetual gaze of a central tower, inmates are locked into an asymmetric relation, since they cannot see that which looks over them. The inmates need not be the objects of force—beaten and tortured—since the awareness of being under observation, whether actual or potential, is sufficient to obtain obedience. Moreover, this obedience is obtained by design, for it is in the spatial arrangement that "surveillance is permanent in its effects, even if it is discontinuous in its actions; [*whereby*] the perfection of power should tend to render its actual exercise unnecessary" (1979: 201). It is in the shadow of this cold gaze that the inmate "assumes responsibility for the constraints of power . . . [and] becomes the principle of his own subjection" (1979: 202–203) and that the guard exercises power over the inmates only because of the position he occupies within the panopticon, the power of his office. Foucault used the panopticon to represent metaphorically an

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array of disciplinary techniques that enable "the meticulous control . . . of the body" (1979: 137), including architectural designs, dress codes, timetables, and time and motion studies.

According to Foucault (1979: 184–185), it is the panopticon-like "examination," broadly interpreted, that in contemporary life lies "at the heart of the procedures of discipline [and] manifests the subjection of those who are perceived as objects and the objectification of those who are subjected." Here, the exercise of power lies in making a multitude of subjects visible to an unseen source through documentation. More generally, writing, documentation, marking, and notation are the media by which subjects are objectified, individualized, rendered visible, and subjected to the norm, as, for example, are students through examination grades. Whether in the hospital, the school, the army, the factory, or the office, the general apparatus of writing, such as in constructing promotion dossiers, individuates people as describable and analyzable subjects within a comparable population (Townley, 1994: 101–103; Rabinow, 1984). The perfection of documentary surveillance occurs when the individual, so described, recognizes himself or herself within the dossier.

With the dynamic action of norms carried by disciplines and exemplified in the "examination," human activity can be "judged" as to normality. According to Foucault (1979: 304), "The judges of normality are present everywhere. We're in the society of the teacher-judge, the doctor-judge It is on them that the universal reign of the normative is based; and each individual, wherever he may find himself, subjects to it his body, his gestures, his behavior, his aptitudes, his achievements." The expert or the professional who exercises professional judgment, who embodies impartiality and acts objectively, can thus be seen as an agent of the norm. According to Foucault, the normalizing society reaches its zenith when the power of normalization itself becomes normalized: when the judges are judged. He illustrated this point using a prison called Mettray in the mid-nineteenth century, wherein guards were "subjected as pupils to the discipline that, later, as instructors, they would themselves impose" (1979: 295). We argue similarly that, while accountants are constituted as the judges and experts of a fiscal normality, as professionals who desire autonomy to act "as individuals who resist disciplinary normalization" (Foucault, 1979: 296), they are nevertheless, through MBO, objectified by being subjected to the very same regime of calculability that they spread themselves.

The Avowed

Related to the constitution of individuals through disciplinary technologies are "technologies of the self," like confession, by which people, either by themselves or with help of others, act upon their bodies, thoughts, and conduct so as to attain happiness, fulfillment, success, health, or wisdom (Foucault, 1988: 18). Technologies of the self require that the inner truths of one's self be both discovered through self-examination and expressed outwardly through speech so as to affirm and transform oneself. Since "the speaking subject is also the subject of the statement" (Foucault,

1986: 61), the one who speaks identifies with what is being said and thereby avows. In this way, the speaker becomes known and tied to the intentions, thoughts, and deeds avowed in the discourse, thus constituting a self-identity through "the objectivization of the self by the self" (Foucault, 1988: 240).

In various forms of technology of the self, this avowal "unfolds within a power relation" (Foucault, 1986: 61; see also Dews, 1984; Townley, 1995: 280). Historically, self-examination and self-decipherment were insufficient, since one could get lost without spiritual guidance. One had to be self-aware precisely so that one could reveal the depths of one's self to a guide whose role it was to elicit, evaluate, judge, forgive, and guide the speaker (Foucault, 1988: 70). The language, criteria, and categories of self-examination were provided for one by others more experienced and expert than the novice. Moreover, unlike the Greek master-student relationship, which was instrumental (used for self-improvement by the student) and limited (the relationship would end once the student achieved the goals; Townley, 1995), the novice was to submit to the master in all aspects of life and obtain permission for all actions (Foucault, 1988: 45). Within technologies of the self, the power relation is such that it is the novice who, through discourse, is subjected to the guide, who listens and in turn speaks. It is the guide who, as the arbiter of truthful discourse, exercises the power to subject the one who speaks to the truth of what was avowed. Thus, it is through interpretation and the hermeneutic function that power is exercised over the speaking subject by the listener or, more nearly, by the act of avowal.

By recognizing that one's identity may be transformed through a process of avowal, individuals are incited to change themselves by acting on themselves, aided by the categories, criteria, and languages of experts. In contemporary society, technologies of the self have intensified their hold on the individual through the constant incitement to verbalize one's thoughts, feelings, and intentions so as to better know and change oneself and others (Morris, 1987; Duby, 1988; Braunstein, 1988). Self-knowledge is thereby linked with self-disclosure and self-transformation, aided by diverse and numerous therapeutic agents, from psychiatrists to radio talk show psychologists, workplace counselors, and mentors. Accordingly, one scrutinizes oneself so as to change oneself, for, as Foucault stated (1988: 49), "from the eighteenth century to the present, the techniques of verbalization have been reinserted in a different context to constitute, positively, a new self."

Power and Resistance

The regimes of calculation and avowal are complicit in individuating people by objectifying them and forging individualities by subjectifying them. Moreover, disciplinary technologies are intertwined with, though not identical to the technologies of the self. While it is possible to drive an analytical wedge between them, in practical terms, they can and do remain closely interrelated (Foucault, 1988: 18). Whereas disciplinary techniques define personal identity from the outside in—that is, scientific and quasi-scientific categories, cri-

teria, and languages are inscribed on people and then internalized—the techniques of the self require that people act on themselves, using these very same resources to define identity from the inside out. Accordingly, subjectivities are formed from analytically diverse sources that are interrelated in practice in such contexts as Big Six public accounting firms.

Both technologies of discipline and the self are caught up in networks of power that Foucault theorized were productive inasmuch as they fabricate individuals by constructing them as objects and subjects (1983, 1988). Accordingly, power not only represses, negates, censors, or constrains but is also an element of unequal force relations. For Foucault, the exercise of power today is not arbitrary, sporadic, or spectacular; rather, it is regular, continuous, and monotonous (see also Dews, 1984). For example, while timetables and schedules organize, coordinate, and regulate social life to a historically unprecedented degree, we could not say these were forms of a totally repressive power (Foucault, 1980: 94). We accept and even insist on the functional efficacy of these techniques and submit ourselves to their abstract rhythms.

According to Foucault, power should not be seen as a substance or a commodity that can be accumulated, traded, or lost. Nor is it something that can be unilaterally imposed by the powerful over the weak (cf. Pettigrew, 1973; Pfeffer, 1981; Mintzberg, 1983). In contrast, Foucault insisted on the relational nature of power, implying that it can only be exercised and not possessed; he also asserted that power can only be exercised over free subjects (1983: 216–218). According to Foucault (1983: 224), power is “capillary,” being exercised in local centers, diffused throughout society in multiple, heterogeneous forms of force relations such that “they are superimposed, they cross, they impose their own limits, sometimes cancel one another out, sometimes reinforce one another.” This does not suggest the omnipotence of power but, rather, its omnipresence, for “power is everywhere not because it embraces everything, but because it comes from everywhere” (Foucault, 1980: 93). Thus, Foucault advocated an ascending analysis of power relations, beginning with the local points of its exercise.

Just as power relations are diffuse, they also “depend on a multiplicity of points of resistance [that] play the role of adversary, target, support or handle” (Foucault, 1986: 95), for where there is the exercise of power, there is always the potential for resistance. Resistance is also “capillary” in nature, taking a variety of localized forms and “distributed in irregular fashion: the points, knots, focuses of resistance are spread over time and space at varying densities, at times mobilizing groups in a definitive way, inflaming certain points of the body, certain moments in life, certain types of behavior” (Foucault, 1986: 96). Indeed, “at the very heart of the power relationship, and constantly provoking it, are the recalcitrance of the will and the intransigence of freedom. Rather than speaking of an essential freedom, it would be better to speak of an ‘agonism’—of a relationship which is at the same time reciprocal incitation and struggle” (Foucault, 1983: 221–222). Importantly for our study, not only can resistance be mounted “in the same vocabulary, using the same

categories" by which disciplinary techniques objectivize subjects, but subjects can deform, transform, bend, and divert to their own purposes the disciplinary practices and the relations within which they are enmeshed (Foucault, 1986: 101; see also Sakolsky, 1992: 247; Austrin, 1994; Knights and Vurdubakis, 1994). Foucault (1983) concluded that power/knowledge may be understood best by the study of its localized points of resistance.

Foucault's thesis on the objectification of subject highlights the techniques of discipline and the self by which people are constituted as particular identities. Moreover, he showed how these techniques implicate differing relations among power, knowledge, subjectivity, and resistance. In the following sections, our purpose is to demonstrate how MBO and mentoring can be understood as managerial programs directed at transforming the subjectivity of "professionals" into entrepreneurs or corporate clones. In particular, whereas MBO as a disciplinary technique seeks to forge corporate clones by integrating individual goals within firm goals, mentoring, as a technique of the self, is complicit in realizing corporate clones when people avow organizational imperatives as their own.

Power, MBO, and Mentoring

To date, research applying Foucault's perspective to organizational issues has largely remained theoretical or has examined the historical development of organizational practices using archival analyses (e.g., Hoskins and Macve, 1986; Miller and O'Leary, 1987; Knights and Morgan, 1991). In addition, Foucault's work has been used to examine such issues as the interplay between disciplinary technologies and techniques of the self, albeit mainly from a theoretical or historical perspective (Rose, 1990; DuGay and Salaman, 1992; Townley, 1994), and power, resistance, and subjectivity (e.g., Sturdy, Knights, and Willmott, 1992; Sakolsky, 1992; Austrin, 1994). Foucault has also been applied to understanding management practices in the hope of extending the labor process perspective (Jermier, Knights, and Nord, 1994; Clegg, 1994), an effort that has been criticized for not retaining the traditional focus on labor (Meiksins, 1994; Coffey, 1994). Finally, Jermier, Knights, and Nord (1994) and Collinson (1994) have offered a sampling of the diverse ways in which resistance to power relations may be manifested. In recognizing the local or capillary character and tactics of resistance, they provided a description of different resistance strategies used by organizational members.

In contrast, field research within contemporary organizations that has been guided by Foucault's theorizing has been quite rare. Examples include Kerfoot, Knights, and Morgan's (1992) analysis of the strategy cycle within a bank, Knights and Murray's (1994) study of the development of information technology, and Sewell and Wilkinson's (1992) study of just in time (JIT) and total quality management (TQM) practices. Among the few field studies of the development of identity, Grey's (1994) examined disciplinary and socialization techniques applied to lower-level entrants into a public accounting firm as important features of initially developing a career as a project of the self. Moreover, whereas Townley (1993,

1994) explicitly considered MBO and mentoring as techniques complicit in the constitution of organizational identities, unlike our work, she used an archival approach. Consequently, ours appears to be the first Foucauldian-informed field study directed at examining three interdependent processes involved in the exercise of control: (1) the application of one specific form of disciplinary technique, MBO, to render partners calculable; (2) the adoption of one specific technique of the self, mentoring, which relies on the process of avowal; and (3) the emergence of conflictual and complementary interrelations between these techniques that involve the exercise of power and its resistance, through which MBO and mentoring became intertwined to constitute the identity of the partner provisionally as corporate clone. By bringing theoretical insights to illuminate the fine-grained lived experiences of organizational participants, we not only enrich the empirical purchase of Foucauldian concepts but also provide a theoretical language to situate better the ongoing struggles over identity in contemporary organizations.

MBO. MBO became a fashionable and widely adopted managerial technique during the 1970s for planning future strategies, allocating resources for implementing plans, and assigning responsibility to and evaluating organizational members (Drucker, 1976; Kondrasuk, 1981). MBO was seen to remedy the tendency of "highly educated specialists" whose "contribution [is] in the form of specialized knowledge" to make their "craft or function an end in itself" and get them to "see the business as a whole and understand what it requires of them" (Drucker, 1993: 432). Ostensibly designed to promote the self-management concept, the emphasis on objectives as an orientating device required not only that individual objectives "always derive from the goals" of the business enterprise, but also that they "spell out [the individual] contribution to the attainment of company goals" (Drucker, 1993: 439). Integral to MBO was thus the imperative that individuals conduct themselves with reference to organizational goals "and control their own performance," which thereby "enables us to substitute management by self-control for management by domination. . . . And this is genuine freedom. . . [since] it substitutes for control from outside the stricter, more exacting and more effective control from inside" (Drucker, 1993: 440, 442). In short, MBO is intended as a disciplinary technique that encodes organizational goals within the individual, so that individuals acting in their own interests generate organizationally favorable outcomes. Prior research pertaining to MBO has tended to focus on which of its facets management could unilaterally modify so that it would better serve the organization, such as improving goal clarity, increasing the involvement of management, improving the timeliness of feedback, and increasing interaction across hierarchical levels (Carroll and Tosi, 1973; Aplin and Schoderbek, 1976). Prior research has stopped well short of probing the constitutive properties of the power-resistance dynamic and MBO's influence in transforming the identity of those controlled. Moreover, while existing critiques of MBO focus on identifying the gap between the aims of MBO and its achievements, when MBO is understood as a technique of normalization, it is clear that such a gap is internal to and necessitated by MBO itself. Ac-

cordingly, we suggest that the purported failure of MBO is instead a measure of its success—for normalization requires that the norms be continually raised and that the abnormal be marked at some distance from the normal and thereby be subjected to the force of normalization.

Mentoring. In contrast to MBO, mentoring, as an explicit managerial technique, is a relatively new “discovery” of an ancient phenomenon (Mentor was the instructor of Ulysses’ son Telemachus), for “in recent years there has been an explosion of interest in mentoring” (Blackwell, 1996: 36). Sometimes also called coaching or counseling, it has gained support since the early 1980s as “part of an increasing tendency in employee development . . . to move away from centralized training programs to individually tailored development” (Townley, 1994: 123). Mentoring is driven partly by the “need to meet an organization’s goals,” including “the need to develop effective leaders” and “to extract full potential from all employees” (Burgess, 1994: 439, 445). It involves relations between senior managers and junior employees, in which the latter can “become interwoven into an organization’s culture” by efforts of the former, who, embodying the “core values that best promote desired organizational culture,” “help frame the inculcation process” as well as “help cultivate desired norms and values” (Townley, 1994: 125). Mentoring thus appears as a technique by which junior members absorb, imbibe, and interiorize the more subtle, tacit, and noncodifiable aspects of an organization’s goals, which are embodied in superiors and with which they develop their new identities as firm members (Kanter, 1977; Kram, 1983; Noe, 1998; Ragins, 1989). In addition, it has been held that the relationship is interdependent in that both the mentor and the protégé engage in greater self-disclosure of privileged information and take personal and career risks as the relationship deepens; thus, mentoring predominately relies on a bidirectional discourse between the protégé and mentor (Burgess, 1994). Research to date has generally tended to focus on key phases and attributes of effective mentoring relations, examine its impact on the protégé’s career and organizational performance, and explore differential access to mentors by women and minorities (Kram, 1983). Research has stopped short of probing mentoring’s relation to the power-resistance dynamic, the constitution of identity by organizational members, and the mutual constitution of formal organizational practices and idiosyncratic social processes (Townley, 1994).

Foucault’s work can be useful in complicating our understanding of MBO and mentoring in contemporary organizations. Regarding Foucault’s notion of the calculated, Townley (1993: 526) theorized that “human resource management (HRM) provides measurement of both physical and subjective dimensions of labor, offering a technology that renders individuals and their behavior predictable and calculable” by providing performance appraisal systems that bind individuals to a measuring system with which they may come to define their organizational reality and their own identities. Townley specifically identified MBO (1993: 532; 1994: 67–73) as one form of disciplinary technology that seeks to render individuals recordable, visible, and calculable by compar-

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ing an individual's documented goal achievements with organizational norms. She theorized that MBO renders time and activity productive, as in Foucault's (1979: 160) "capitalization of time," wherein certain objectives are to be achieved within specified time limits using a productivity rating index that performs a panoptic surveillance function. When applied to such judges of normality as professional accountants, MBO may be seen as a form of judging the judges (Foucault, 1979: 295; see also Rose, 1988; Knights, 1992).

Regarding the notion of avowal, Townley (1994, 1995) theorized that HRM practices may be seen as forms of technology of the self embodied by a series of discursive practices by which subjects come to be tied to their identity (see also Ashforth and Mael, 1989). Identifying mentoring as one specific form of technology of the self, she emphasized the techniques by which people are urged to talk about themselves and thus recognize and become tied to the "truth" of what they say. According to Townley (1993: 531-537), mentoring infuses the protégé with the norms and values of the organization. Absorbing these values leads to the protégé's identity as an organizational subject who may exert self-discipline within organizational coordinates. Moreover, she agreed with Rose (1990: 240), who stated that "in complying, persuading and inciting subjects to disclose themselves, finer and more intimate regions of personal and interpersonal life come under surveillance and are opened up for expert judgment and normative evaluation, for classification and correction." Mentoring is linked to Foucault's conception of technologies of the self in that it involves a relation between two persons in which the protégé verbalizes the intimate details of his or her life to the mentor, who interprets them and guides the protégé, thus transforming the protégé's subjectivity. In so doing, the mentor also verbalizes his or her own values and intentions, seeking to offer an exemplar of subjectivity, rooted in organizational imperatives, of a subjectivity that duplicates the organization.

Using Foucault's theorizing, our purpose is to demonstrate that both MBO and mentoring, as managerial programs differentially aimed at constituting the subjectivities of organizational members, involve relations of power that are linked with regimes of knowledge. MBO, insofar as it requires a careful drafting of goals and calibration of performance measurements, embodies elements of disciplinary techniques that render partners calculable, fit them into a grid in which they are compared with peers, and thus subject them to forces of normalization. In addition, insofar as it also requires yearly counseling sessions between supervisors and subordinates, MBO contains elements of a formal system of avowal, as partners must talk about the details of their performance, emphasizing their failings and remedies for overcoming them, thus adding to the force of normalization. Mentoring, insofar as it relies primarily on an intimate, bidirectional, ongoing discourse between mentor and protégé, is predominately a form of avowal in which the subject partner is discursively constituted. Moreover, as we demonstrate below, it is through the partially conflictual, partially comple-

mentary interrelationship between MBO and mentoring that power and resistance are exercised in the Big Six firms.

Our analysis of MBO and mentoring is not an exhaustive account of techniques of discipline and the self in the Big Six. MBO is one of an array of disciplinary techniques in public accounting firms whose involvement in the social construction of subjective reality is beginning to be explored in the accounting literature (Arrington and Francis, 1993; Hopwood, 1996). Although accounting as a disciplinary practice itself has been examined in prior research (e.g., Miller and O'Leary, 1987; Rosenlender, 1992), other surveillance techniques applied within public accounting firms include audit engagement time budgets (McNair, 1991; Coffey, 1994; Dirsmith, Heian, and Covaleski, 1997), audit sampling (Powers, 1992), audit risk assessments (Haskins and Dirsmith, 1991), expert systems (Fischer, 1996; Rosen and Baroudi, 1992; Sakolsky, 1992), materiality judgments (Carpenter et al., 1994; Brunsson, 1993), and peer review (Fogarty, 1996). In addition, MBO may be melded with techniques such as budgeting (Drucker, 1976) and TQM (Emerson, 1996). Similarly, mentoring joins such other techniques of the self as formal training programs and socialization practices (Fogarty, 1992), formal counseling sessions for staff auditors (Grey, 1994), and formal mentoring programs for staff auditors, especially for women and minority group members, for whom informal mentoring may be less available (Townley, 1994: 125; KPMG Peat Marwick, 1996). These analyses contrast with the predominant research in the accounting literature, which is represented as authoritative accounts of an objective reality.

RESEARCH METHODS

Foucault (1980: 96–102) offered five methodological precautions for the analysis of power/knowledge and the constitution of the subject that we bore in mind in our inquiries: (1) the focus should be on examining power in its local forms and institutions, where it becomes capillary; we examined specific public accounting firms; (2) rather than focus on who exercises power and why, attention should be placed on how it is exercised, power in a direct and immediate relationship with its target; we focused on the application of disciplinary and avowal techniques to firm line partners; (3) rather than view power as something possessed, it should be analyzed as something that “circulates” in the “form of a chain,” in which the subject is simultaneously constituted and serves as a link of power; we analyzed the process by which partners are constituted as “corporate clones” through the exercise of power and its resistance; (4) focus should be placed on conducting an ascending analysis of power by examining specific disciplinary and subjectivizing techniques; we probed the application of MBO and mentoring to transform partners into “corporate clones”; and (5) focus should be placed on understanding specific, localized systems of observation and control that are influenced by local conditions, thus supporting the production of disciplinary techniques in situ; we examined how MBO was resisted, transformed, and diverted to serve the purposes of line partners, in part via mentoring, and who, in the process, reconstituted MBO, mentoring, and their own identities.

Discipline and Identity

We addressed Foucault's concerns pertaining to the objectification of the subject by means of an ethnographic field study of the partners in the Big Six public accounting firms. We judged these professional organizations especially and ironically appropriate to examine because of their strong involvement in the development of disciplinary practices in contemporary organizations, that is, as agents of the norm who are also susceptible to its power. The organizations studied include Arthur Andersen, Ernst & Young, Coopers & Lybrand, Deloitte & Touche, KPMG Peat Marwick, and Price Waterhouse. Among the largest professional organizations in the world, they are partnerships and, as such, are marked by a coincidence of partners owning, administrating, and practicing within the firms. In terms of size, the 1995 international firm revenues of the Big Six firms ranged from \$3.9 billion to approximately \$8.1 billion. The number of U.S. partners ranged from approximately 930 to 1,770, and total U.S. staff from approximately 9,370 to 23,180 (*Public Accounting Report*, 1995a, 1995b, 1995c). Their starting salaries ranged from over \$30,000 annually to a beginning partner salary of \$150,000 reported by one firm, to a four-year partner average salary of \$250,000, to an executive office senior partner salary of over \$1 million. They are among the largest recruiters of undergraduate accounting majors, and accounting is typically one of the largest majors on U.S. university campuses (*Public Accounting Report*, 1988). Their clients make up 98 percent of the companies traded on the New York Stock Exchange (*Public Accounting Report*, 1995a).

In-depth interviews were held with 180 individuals in an ongoing study of management practices within the Big Six that began in 1980; thus, the study complies with the ethnographic prescription of prolonged engagement (Lincoln and Guba, 1985; Van Maanen, 1988). The analysis presented here is based on fieldwork that has spanned fifteen years and a number of studies (see also Covaleski and Dirsmith, 1990). Our work has focused on understanding the substantive domain of public accounting, as opposed to examining the efficacy of certain theories or using particular research methods; with time, this became evident to participants, who accordingly devoted more resources to communicating with us. We continually shared our emerging interpretations of their lived experiences in the form of member checks, working papers, and articles, which gave them comfort that there were similar "poor fools" in the firms, insight into trends in and across the firms in that, in sharing information, they and we gained information, and evidence that their participation was being attended to and mattered in the preparation of manuscripts. Vital to moving beyond the facade of the firms and "party-line" descriptions of the firms was developing ongoing relationships with informants. These people proved interested in constructing a connection to the academic world to enable them and their firm to better understand their lived experiences and also to enable us to pass on to our students—and future members of their firms—key aspects of what it means to be a professional in contemporary organizations. These people also proved invaluable in refining and developing new lines of inquiry and identifying additional participants. Once it was evident to other firm members that we had moved beyond the facade,

we more easily obtained their full cooperation. Here, for example, almost all of the inconsistent observations that we encountered had to do with initially receiving party-line descriptions of the firms that were abandoned in subsequent interviews because of better information from our informants. Two additional though similar techniques that proved useful were interviewing small groups of firm members (especially when they represented different ranks or administrative versus practice positions) and having two researchers "work" the participants, which also proved useful in developing the participant as an informant. Finally, commitment to and persistence in understanding the lived experiences of the Big Six firm members helped contribute to their commitment to the project. From a grounded theory perspective (Strauss, 1987), we also found that we gained more depth in our fieldwork by continuously attending to nuances in our theoretical perspective and, in our theoretical analysis, by attending to nuances in our fieldwork.

The ranks of individuals participating in the study included the following ranks in ascending order: audit staff; audit seniors; managers; audit partners (all of the foregoing individuals were members of practice offices); division head partners for audit, tax, and consulting; practice office managing partners (members of the foregoing ranks make up the engagement teams that perform the audits); regional managing partners; national office directors of advanced audit methods, research, human resources, and professional education; national office deputy chairman and chairman; retired national and international chairman; international deputy chairman; and international chairman of accounting and auditing (the foregoing individuals tended to be members of the administrative offices). In terms of numbers of interviews held by rank, there were 25 interviews with audit staff, 35 with audit seniors, 52 with managers, 58 with partners, and 10 with support staff. Interviews ranged from one hour to four non-consecutive work weeks. The latter entailed accompanying an office managing partner, since promoted to regional partner, as he met with his office staff and professional personnel, national office personnel, client executives, directors of charitable organizations, civic leaders, and his family members and as he gave an interview for a radio broadcast. Participants were spread fairly evenly across the firms up through practice office division heads and precisely evenly for practice office managing partners. National and international office participants primarily came from three of the firms, although individuals up through the national office were interviewed in the remaining firms. Individual and firm anonymity were guaranteed.

The questions we asked were naturalistic in character and were designed to elicit participants' interpretations of their everyday actions and events as they pertained to the exercise of the control and social processes that enabled them to understand and survive in their work environments, using their own language. In addition, we selected participants by asking about specific kinds of staff. For example, high-level administrators were asked to identify those who were "cutting edge practice office managing partners." We also asked interviewees for input on who should be interviewed next.

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One particularly telling question that proved useful for inventing context/participant-relevant questions was, "If you were a fly on a wall in my interview with person X, what question would you like me to ask?"

Interviews were conducted primarily in participants' offices, although other sites included restaurants, bars, taxicabs, subways, boats, computer labs, parks, and seminar rooms. Interviews were usually conducted one on one, although interviews by one researcher with multiple participants were frequent during which participants became so engaged in debating the issues that the researcher became the fly on the wall. Finally, toward the end of the fieldwork, two researchers interviewed participants identified in previous interviews as informants (Lincoln and Guba, 1985), typically for three to six hours. Interviews were conducted until we reached a point of saturation (Lincoln and Guba, 1985).

Interview data were supplemented with life history and key-event work activity narratives of practice office managing partners that they recorded on microcassette tape recorders over a six-month period; archival material pertaining to firm history, international office, national office, practice office, and partner planning documents; and newspaper coverage of such events as firm mergers, changes in management cadre, lawsuits, size and profitability metrics, and client turnover, primarily as disclosed in the *Wall Street Journal*, *Public Accounting Reporter*, and the *New York Times*.

Following ethnographic prescriptions, we took a number of steps to ensure the trustworthiness of the study. First, we used multiple sources to corroborate pertinent observations and examined and reconciled inconsistent observations. Second, the functions of data collection and interpretation were partially segregated. Third, we returned transcripts of life history narratives for editing by participants. Fourth, we performed extensive member checks by sharing interpretations with participants to ascertain whether they considered how we described their lived experiences appropriate, and we distributed formal reports and interim publications to those expressing an interest in the ongoing study. Fifth, we paid attention to ensuring the "auditability" of our field notes and transcripts. And sixth, the researcher conducting the direct observation portion of the study kept a daily journal of his fieldwork and was interviewed as a subject to reflect on his research as a lived experience (Lincoln and Guba, 1985; Van Maanen, 1988, 1995; Manning, 1995; Knights, 1996).

Foucault (1983) observed that turning real lives into written texts is itself a technique of objectification and subjection. Consistent with this thesis, we found that as we shared our interpretations with our "subjects," these interpretations became part of their lived experiences. For example, partners participating early in the study returned to us after two to three years to indicate that our work had changed, albeit modestly, how they viewed their firms, despite our then naïve view that we were merely representing their social world, not taking part in its construction. Similarly, the labels of MBO and mentoring, then not widely used with the firms, became a more widely used part of the firms' lexicon (e.g., KPMG Peat Marwick, 1996). Academic prose also had an

impact. For example, we were told by a firm national director of professional education, after a presentation hostilely received by academics, that our proposed strategy of "schizophrenic hypocrisy" (see also Brunsson, 1993) for dealing with the paradoxes of practice had been incorporated into the firm's partner training program. In addition, we have been firm members and are faculty of accounting who teach future firm members. We also found our early interpretations to be only temporarily useful in understanding a fluid social context in which partners' identities were not wholly stable. For example, our earlier research suggested that mentors were successful in helping protégés resist such disciplinary techniques as MBO, while changing circumstances suggested that the social construction of the subject partner occurred through interrelated techniques of discipline and the self (Dirsmith, Heian, and Covaleski, 1997). Thus, our work should not be seen as an exhaustive, authoritative, passive record of an objective reality; rather, we, as well as our provisional account, are part of the social construction of a subjective reality that may prove of limited value over time and space. Because we recognized the interplay between trustworthiness and subjectivity, in our narrative we attempted (1) to preserve many striking stories told by participants to demonstrate that our accounts represent their interpretations of their experiences, but also necessarily to bring into play our own imaginations (Van Maanen, 1988: 102; 1995); (2) to retain some modesty, in that ours are but provisional interpretations of disciplinary practices and social processes, power, and knowledge, and our narrative should be seen as "tacking back and forth between" (Van Maanen, 1988: 138) the two fluid "cultures" involved in the research—Big Six firm members and researchers; and (3) to express our interpretations as "impressions" gained from the fieldwork, which may diverge from those of other researchers (Van Maanen, 1988, 1995).

THE CALCULATIVE PRACTICE OF MBO

MBO was implemented within the Big Six at the national office level by administrative partners, all of whom had risen to their position from practice, who were frequently advised and counseled by human resources specialists. The firms' approaches to MBO proved consistent with Foucault's (1979: 182) concept of normalization. The firms tended to situate partners' actions in a larger whole by arranging firm, office, and individual goals into a hierarchical structure in which each partner's objectives were nested in the local office's general business plan, which factored in the local business environment and client base. Similarly, the local office plans were nested in the firm's overall plans. This nesting of partners' goals within office and firm goals points to the development of ever-expanding norms of behavior. Consistent with the prescriptions of MBO advocates, yearly and sometimes monthly counseling sessions were held between supervisors and subordinates to discuss the latter's performance. One international firm partner reported that his firm was trying to engender an international firm orientation, as opposed to the traditional U.S. firm orientation, and that his role was to assess the degree to which national firms were conforming to overall international firm goals in terms of

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new clients served and homogeneity of audit procedures applied, irrespective of national culture, thus developing yet another level of norms.

Concerning Foucault's proposal that normalization produces hierarchies of differentiation by means of quantitative measurements, we found that partners' objectives were typically expressed in such quantitative terms as "profits per partner," with one regional managing partner observing that "by changing the words used to describe the line partners' activities, or even to change the meaning of familiar words, the firm hoped to change their behavior." Line partners, in turn, documented a commitment to these objectives in writing and were then monitored as to how well they accomplished them. Standards of performance included specific dollar sales targets, targeted realization rates (collected fees as a percentage of charged costs), and client billings. Partners then began the budget cycle, reporting their results at year end and possibly during the year to the office managing partners. According to another regional partner, practice offices were subject to periodic visits by the firm's deputy managing partner to ascertain if the office was "meeting plan," which served as a norm, or to begin remedial actions when it was not. These plans focused almost solely on financial goals. Such visits thus established a normalization dynamic in which the local office and, in consequence, its partners were encouraged to conform to firm norms.

A general argument for MBO advanced by administrative partners was its usefulness in promoting long-term commitment to financial goals. Thus, it was designed to allow the firm to take action on the actions of line partners by coordinating their actions across time and space. Without the formal, enforced focus on these goals, administrative partners feared that the line partners would perform ineffectively. That line partners' clients used MBO registered clearly with the administrative partners, who saw it as a widely legitimated form of business custom that would be useful in reminding practice partners that they worked for an enterprise rather than being autonomous professionals. Thus, the firms sought to transform the identities of their partners, who traditionally prized their professional autonomy.

International firm partners pointed to two related forces contributing to the trend toward the centralization of authority in the national and even international firm offices and the adoption of such formal management control techniques as MBO. The first force was the trend toward organizing client-based rather than office-based service teams in response to the service needs of clients who increasingly spanned geographical boundaries, which necessitated a rotation of partner assignments. This trend encouraged firm members to emphasize the service needs of clients and the corresponding economic goals of the firm through formal management control measures and served as yet another norm and force of normalization applied to partners. One disadvantage of this trend was reported to be the assignment of individuals to transitory client service teams from different offices rather than to audit teams from a single office. Such assignments tended to leave individuals unintegrated into a social milieu that would subjectivize them as potential partners, thus in-

creasing the need for applying such disciplinary practices as MBO, in the hope of achieving the same end.

A second force concerned an effort to make audit practice uniform worldwide. One international partner reported that his goal was to develop a "one-firm concept." He reported that his firm's long-term goal was for him to approve personally every audit proposal for new, large clients—a responsibility traditionally reserved for the managing partner of each local practice office, thus supporting the predominance of firm norms. One of a complex of efforts to "harmonize" or, in Foucault's terms, "normalize" audit practice worldwide, this new policy appeared to be directed at removing responsibility from line partners, office managing partners, and even national offices, to emphasize that it is the firm that renders client service, not the individual human being. It struck at the line partners' principal means of exercising power—proprietary knowledge of the client—thus dividing the practice partner from that knowledge and, de facto, from the client. This act was graphically described by one regional managing partner as "cutting the line partner's nuts off," although he himself was actively rotating partners among clients to emphasize that their own firm was their identity. When U.S. and U.K. national office partners recognized the change in how power was exercised, they moved to terminate this international position when the occupant retired.

The administrative partners stressed documenting the goals of the practice partners on paper as a form of quasi-contract or, in Foucault's terms, examination, thus making them factual, visible, and enforceable if they departed from established norms. Upper-level management believed that such specific identification generated commitment, and commitment motivated action. For example, one participant who was assigned as a "turn-around" managing partner for a troubled office, informed the line partners of the office's new strategic financial goals, which had been specifically "targeted" for him by the national office, thus establishing a minimum threshold to be cleared. He also told them that if they could not "buy into" and achieve these goals, they should consider themselves "counseled out" of the firm. Many did, in fact, resign, observing that public accounting had increasingly become "a young man's *business*" in which only the young think they can "do twenty percent more every year," thus suggesting the dynamic nature of the norm.

Beyond the documentation attendant to MBO was a continuing discourse about goals and performance, suggesting there is an avowal facet to the MBO process. One partner revealed in a resignation interview that the firm "took over my life," for example, by routing all calls to his home when he was sick and routinely having a series of Federal Express packages awaiting his arrival at vacation destinations, thereby indicating to him that "you're supposed to be a consummate professional twenty-four hours a day." Partners' documentation and discourse of goals thus became expressions of their identity—they were, after all, each partner's own goals—such that the firm wished the partner to become a "realization rate," a "revenue stream." With this act of writing, the partner could be compared with peers, ranked, and thus pressured to comply with the norm (Fou-

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cault, 1979: 182). According to a regional managing partner, the development and application of norms is quite conscious in his firm:

When we have monthly sales meetings with all the partners [in the region] every month, each partner has sales goals and targets. And every month we have a report that comes out, it's very fancy, and it's got a bar chart, it's got it by partner's name, and it shows what he did last year in terms of total revenues, what he's doing year to date this year, what he did year to date last year, and what his plan is for this year [which he terms "entrepreneurial reports"]. Every month he sees the peer pressure because he's got to get up, and there's a flip chart up there and an overhead, and he's got to explain [to fellow partners] why he's behind plan or ahead of plan.

A senior administrative partner reported that market stagnation caused him to focus on modifying one of the few available endogenous factors to increase partners' compensation by "right-sizing" (that is, terminating) hundreds of partners to reach a number more supportable by a stable revenue base: "Being a partner to many represents a very significant goal and has significant stature. However, as a result of a specific effort over the past several years to improve the value of partnership by controlling the number of partners—that is, improving financial leverage, substantially improving the earnings of partners, and instituting partner wealth-building programs—the status of partners has substantially improved." Thus, "controlling" the number of practice partners could instead be redefined as "financial leverage" for the partners' own financial good, which also points to the linkage between the identity of "being a partner" and financial considerations. Part of the reduction alluded to in the number of partners appears to have been effected by retaining only those partners who would "buy into" the firm's financial goals, thus reproducing these goals within the individual. One resigned senior manager observed: "The stick is so hard and held over you for so long [until you make partner] that the carrot [money] has to be big. But even then, there is still the stick."

The administrative partners did not focus on just the financial goals of their practice partners, but also on relatively more intimate details, even their bodies. The human resources areas in national offices developed handouts detailing what was and was not appropriate clothing and appearance. Inappropriate were "rubber watches," "short socks/hairy legs," "white pantyhose," and the "miniature male look." Blank "Professional Appearance Action Plan" forms, detailing planned clothing and accessory purchases, were distributed at in-house staff training programs. This focus on the body, however, even extended to partners, as one resigned national office partner commented:

I remember an [MBO] counseling session when they told me that a couple of times they had detected that I didn't have my tie stuck back enough behind my collar, and they could see a little line of it under my collar, and that it wasn't professional appearance, and that if I was going to make partner, I had to project a more professional appearance. In fact, that was seemingly as important as my technical ability. I was infuriated. I told him that was the most penny-ante bullshit that I had been told in a long time.

According to Stevens (1981), this attention to intimate detail extends even into "personal" life. He wrote of a high-level administrative partner driving past the home of a fellow partner who was shirtless, cutting his grass; the administrator stopped to chastise the practitioner for not using his time more productively and not appearing partner-like even at his own home. It was also reported to us during interviews that even having the correct spouse, one committed to the firm, could enhance one's career; the firm, in effect, was getting a "two-fer" (two for the price of one). One regional partner and his wife reported that they could not understand why members of the firm sought to segregate their professional from their personal lives. For this couple, the professional life was the personal life and, for them, this melded existence was "fun." Spouses were expected not only to represent the firm at such events as client functions, but also with the firm member to whom they were married. The regional managing partner who described the use of flip charts at monthly meetings proudly stated that he sent the entrepreneurial reports home to the partners' spouses "to add a little more pressure" for achieving the individual's, office's, and region's objectives. Thus did norms and normalization extend from the professional to the personal life as inspections became more meticulous, even fussy.

In contrast with the hopes of administrators, practice partners believed MBO efforts were clearly subordinate to their own client service demands, reporting that their clients' business and financial reporting cycle effectively "calendarized" their own internal administrative processes. Line partners thus employed the same "client service" discourse in a strategy of resistance to reaffirm their own autonomy and stature as professionals, against the very same discourse that sought to integrate them with the firm. Indeed, "client service" appeared to be waved as a banner. The attitude was that the audit team, not a national office, produced quality client service and, perhaps more important, fees. The national office existed to serve line partners and to represent and defend the firm to outsiders. In fact, many line partners viewed the national office as "overhead."¹ Not lost on line partners was that their direct client contact was a vital instrument in their resistance against becoming corporate clones. One regional managing partner observed, "Partners do not give up power for money [which accrues from meeting targeted goals]. They've made more money as partners than they ever anticipated, so client base is their protection, their identity, and they refuse to give up this security for the good of the firm."

Consistent with the presumption of autonomy and resistance to an attempted transformation of their professional stature, line partners' attitudes toward MBO ranged from disdain to lukewarm acceptance: "It's a bullshit political process that gives national the appearance of managing our practice"; and "It does nothing to help us better manage ourselves," which invokes the legitimacy of self-management. Among administrators, the views were more positive: "We just have not done anything with it as of yet, though it has promise." "Maybe the lack of success does not lie with MBO, but rather with our implementation of it." But MBO

¹ In response, to be able to maintain their identity as a "revenue generator," which was useful in dealing with line partners, many administrative partners reported that they still carried clients or maintained continuing contact with key clients.

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did not completely lack impact. While the downside of “not meeting goals” was a loss of face among fellow partners and even spouses, exceeding plan did bring financial rewards and other forms of recognition. As the “leading sales manager,” one regional managing partner observed that his partners were more energized by the open recognition marked by such awards—which line partners described as “hokey bullshit”—as “Top Gun” caps, “Eye of the Tiger” boxing trunks, and the most recent high-end athletic shoe awarded for being a “fast tracker.” As he stated, “After a while [striving to exceed targeted objectives] had nothing to do with the bonus, that the bonuses actually became peanuts. It’s the concept of having people fired up and being recognized—we publish their names every month. . . . It’s a lot of ‘atta boys’.” We observed such “campaign ribbons” on display in the line partners’ offices in subsequent interviews. As Napoleon observed, “Men die for baubles” (i.e., medals for heroism).

Line partners, however, did not attribute the need to adopt MBO-like practices, nor their partial failure, nor MBO’s power/knowledge attributes to administrative partners, but to more abstract and distant forces: administration itself and the overall commercialization of the profession, in which professional activity was increasingly becoming commodified. Metaphorically, the line partners saw that it was the panopticon and not the guard per se that was exercising power over them. The disparity between views of MBO was manifested in the apparent division between administrative partners and practice partners, as observed by an office division director: “To the extent that you get into the administrative role, you’ve left the profession. You’re not dealing with all that technical stuff, the client problems and their business. You’re dealing with your own business problems. I would like to know how they resolve the conflict between their being a professional and a pure business man.” Evident in this partner’s remarks was the perception that administrative partners’ identities had fundamentally changed from being professionals to businesspeople, even though all administrative partners had been promoted to their positions from practice partner positions. It seems that while the corporate cloning of administrative partners was seen as a fait accompli, at issue is when and how this transformation had taken place.

MENTORING AND THE STRUGGLES OVER IDENTITY

Participants described mentoring as a predominantly social process that helped them better understand and survive in an active political milieu, though not all experienced such relationships. It also served as a locus of resistance to disciplinary practices applied within the firms. While formal mentoring programs were found to be in use in the firms, these were reported to be largely ineffectual, directed at lower-ranking firm members, and of short duration.

Unlike MBO, mentoring was a strategy that originated with administrative partners, who applied it to line partners. Mentoring almost always arose among practitioners, where relationships first developed, and then seems to have spread to the administrative component with the promotion of men-

tors to administrative positions. We found mentoring relations to be long-term and characterized by role differentiation. Among line partners and line managers, far-ranging career and even lifestyle counseling were reported to take place and were, in earlier phases, focused on negotiating the difficult path to partnership and, later, in forming an elite management cadre. Mentor-partners had for a long period observed protégés' performance, commitment to the firm and clients, ability to handle increased visibility, discretion and loyalty to the firm and mentor, and the potential to appear and behave like a partner. Mentors also saw the potential in the protégé that he or she would eventually, with proper nurturing by the mentor, not view professional endeavor as a job, but as a way of life. Protégé-managers had ample occasion to observe the mentors' exercise of power, self-confidence, willingness to extend themselves and take risks, "visibility" to protégés, and dependability. One seasoned practice-office division head recounted that his key turning point in achieving partnership was having his office's managing partner, and subsequently his mentor, assume the role of engagement partner for a key problematic client. During the engagement, the partner had the simultaneous opportunity to observe the manager's commitment to the client, guide the manager in better orchestrating this relationship, and then demonstrate this relationship to prominent partners in the office.

Mentoring requires that the mentor display himself or herself to the protégé as an embodied symbol. According to one line partner, "Being a good mentor means making myself visible to my protégé in order for him to more fully understand what it means to behave, look like and be a partner." Guidance and direction is provided by example and exhortation, wherein the mentor puts on display his or her own identity as a firm member. One national office partner told of one practice partner's involvement with a lawsuit over an alleged audit failure (information concerning which is in the public domain). Curious that the related audit opinion bore the "signature" of the firm name rather than the partner's name, the prosecutor asked, "Just who is Price Waterhouse?" The partner replied, "I am Price Waterhouse!"

Informants reported that the intimate details of career and personal difficulties were shared in face-to-face encounters between mentors and protégés, but the information appeared to flow in both directions. Largely off the record and discussed among trusted people, the mentor's guidance and advice could be highly specific and "gritty," covering the protégé's relations with clients and key partners, the commercial aspects of the firm, the protégé's appearance and behavior, and the politics of practice. Because it flowed from one person to another, with the implicit intent of aiding the protégé, our participants never described mentoring as "penny-ante bullshit." Mentors offered "no punches pulled" guidance and criticism, and protégés reported on how other firm members perceived their mentors' placement in the organization and saw them as "on the bus" or "on track" (travel metaphors tended to demonstrate an ability to exercise power) in maintaining their status during the firm's change of "destination" toward being seen as a profit-mak-

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ing enterprise. In essence, the mentor served a hermeneutic function by informing the protégé of the protégé's faults and failures, contextualizing them, and describing their consequences. Meanwhile, the protégé also performed a hermeneutic function by informing the mentor how the mentor was perceived by others within the firm. While the intent was to assist the protégé to develop and become tied to an emerging organizational identity, in the act of listening, verbalizing, and making visible partner-like behavior, even the identity of the mentor showed signs of subtle transformation.

As with MBO, mentoring revealed its hierarchical and long-term character by means of immediate, sometimes nonverbal communication and obedience. One manager reported attending a speech by the regional managing partner from another office. While this person spoke, the participant's mentor, an office division director for auditing, subsequently promoted to regional managing partner, tried to improve the alignment of the overhead projector for him. One angry glance from the presenter effectively communicated his displeasure with the division head, who quietly sat back, folded his hands, and remained silent for the rest of the speech. The manager reported that this was the point when he realized the speaker was his mentor's mentor. In another participant story, a line partner division head told of the firm banquet following his promotion to partner. During cocktails, the executive managing partner approached him, looked at him carefully from head to foot, and commented, "What's with the beard?" The division head replied that there was nothing at all "new" about it, that he had had it for over four years. The division head subsequently found out that his mentor, the managing partner of his practice office, had removed a picture depicting the beard from his partnership promotion dossier and discretely substituted an earlier, beardless photo. But modification of the partner candidate did not just take place at the surface level. Citing Gerald Ford's observation that he was not presidential until he became president, a practice office managing partner asserted that "promotion creates the partner" and that his role as mentor was to "create opportunities *in* people," while his job as managing partner was to "give them the means to succeed."

The economics of auditing also arose as one major focus of mentoring but, unlike MBO, as a symbolic rather than instrumental activity. Participants suggested that mentoring provided timely and fairly, but only fairly, accurate information about compensation for individuals across all ranks, the value of partners' shares and, hence, compensation, utilization (charged time as a percentage of standard available hours—norms), and billing rates of specific individuals. It also provided useful but inexact information about impending promotions and "out counselings," prospective client acquisitions and, particularly, losses, realization rates for specific clients, engagement and budget information for specific clients, and office, firm, and engagement profitability. Importantly, the economics of auditing had influenced the language used in mentoring relationships by emphasizing the importance of "the business" to protégés. Such phrases and issues as "new audit products," "homogenization of services," "value

added auditing," and "internationalization of practice" entered the mentoring discourse and conveyed crucial meaning for protégés and mentors alike, in the sense that firm survivors had to talk about, internalize, and act on them. Thus did mentoring intersect with a region of calculability and thereby convey firm norms and itself serve as a force of normalization.

Some of the most emotionally charged responses in our interviews focused on resistance to such disciplinary practices as MBO. Line-partner mentors saw the power/knowledge aspects of such disciplinary practices as a threat to professional autonomy and discretion and shared this knowledge with protégés. Administrative partners, of course, knew of the resistance to the disciplinary practices they championed, having themselves resisted them in their previous identities as line partners. According to a regional managing partner, promoted to deputy chairman and then senior managing partner during our fieldwork:

The major aspect of a partnership that hinders management is the need to build a higher level of consensus than in other organizations, arising from the feeling on the part of the partners that they should be involved in managing all segments of the business. Progress and the accomplishment of what we are trying to accomplish has a price. The price is for existing partners to give up some of their control, power and freedom for the greater good. On balance they tend to resist doing this. The one area that constantly plagues me in my day-to-day management is the difficulty in managing a business composed of owners, professional prima donnas, if you like—where everything involves strong consensus building.

Mentors asserted that mentoring necessarily involves instruction in practical politics in a number of ways. Helpful mentors instruct protégés on office and firm politics and advise and help their protégés manage their visibility in a panopticon sense with important partners so that protégés may be favorably gazed upon. Elements of advantageous visibility include assignments to the "right" clients and bringing in significant new business—significant in terms of both revenue and prestige. One younger partner observed that effective mentors instruct protégés on managing the "perception of strong client service and commitment to the engagement partners in contrast to merely *giving* good client service." Similarly, a manager, since promoted to partner and again to managing partner of a small practice office, argued that a good mentor "looks after the numbers of his disciples [generated by disciplinary practices] and defends them against the higher-ups in the promotion process." When asked what these numbers were, he replied, "The classics—realization rates, client billings, time budget averages, revenue and profit per partner." He went on to observe that this process of attending to the numbers of protégés was necessarily taking place at even earlier stages of a protégé's career as the business of auditing became more manifest. In other words, a mentor informally communicates and translates the political aspects of the disciplinary practices and norms applied to the line partner—MBO—to give the appearance of complying with norms, but doing this may have effects that extend beyond surface appearance. On this point, when directly asked if his "identity" had changed during the last year and a half during his successful run at being promoted, a senior

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manager answered that he had become individually identifiable by partners as a "revenue stream" and offered the remark about becoming "chargeable" that opened this paper. He went on to observe that this emerging identity of being chargeable was less associated with possessing expertise and wielding knowledge than with managing business relations with clients. Moreover, while the formal appraisal system closely monitored this aspect of his performance, he reported that his success, and his identity, was more closely associated with mimicking the behavior of his mentor and his mentor's mentor, both of whom were partners. He retained the ability to be a "chameleon," however, by being able to step back and wonder at this distinction between being a businessperson and an expert in serving his firm.

While mentors advocated for protégés, it appears that, through this social process, the business came to influence the language the line partners used and, more broadly, how practitioners gathered, assimilated, and attributed meaning to their lived experiences. Through the verbalization of disciplinary techniques in terms relevant to the protégé, these techniques became practicable for mentors and protégés alike, both of whom had to talk about, internalize, and act on them. In so doing, mentoring became a metaphorical "double-edged sword" for the firm—at once politicizing or, more accurately, recognizing the covert political climate for what it was, and encouraging protégés to gain an appreciation for the business and fostering the promotion of those protégés who were subjectivized as corporate clones rather than autonomous professionals. One younger partner recounted his experiences with two office managing-partner mentors, which point to the increasing prominence of disciplinary metrics. The first managing partner was described as coming from the "old school" and supporting the professional autonomy and decision-making discretion of the line practitioner. This mentor coached him on better managing client relations and displaying this client service ideal to partners. The second partner, whom the participant referred to as "Bottom Line Bob," focused on calibrating the performance of each of his office's members, including having partners record their activities by fifteen-minute intervals. Bottom Line Bob then "audited" the performance metrics the partners recorded and discussed the reasons for unfavorable variances with each person. While this review was performed at a distance from the point of actual audit service delivery, as Bob typically stayed in his office and had partners report to him there, he also accentuated for his protégé the importance of orchestrating and displaying these performance metrics to gain promotion in the new social order. When we asked the young partner which of these two mentoring styles he preferred, expecting to hear the laissez faire managing partner named, he remained noncommittal. But when we pressed the point by asking, "If we put a gun to your head and said pick one, which would it be?" the partner didn't hesitate in replying, "Bottom Line Bob—I felt comfortable with him in that I knew exactly where I stood with respect to his performance measures and less insecure about what it would take to make partner." This suggests that younger partners had come to accept, even demand,

normalization techniques as part of their everyday professional lives.

Mentors considered power important. Mentors who successfully sponsored protégés through the promotion process found themselves better connected with a new cadre of partners than nonmentors, which stabilized their own social network. Furthermore, practice office managing partners who had served as mentors often proved disproportionately effective in gaining promotions for their office's managers, so much so that they "exported" many new practice partners to other offices and thus extended and further stabilized their own relational networks. The result appears to be more influence for the exporting office, for its managing partner, and for newly promoted and exported partners, who thus developed associations with other offices. Line partners reported on two managing partners, legendary for their success in exporting partners and gaining influence, who found their very success limiting their exercise of formal authority, as signaled by their absence from such key committees as policy boards and executive committees—absences the managing partners themselves reported to be major disappointments in their careers and, by implication, flaws in their identities. They interpreted this failure as reflecting fear among national office administrators that if the partners acquired formal appointments on top of their considerable informally derived influence, their power would be overly formidable. Their view of power as something they did or did not have, however, contrasts with Foucault's, who theorized that power is something exercised rather than possessed.

Some key administrative partners viewed power as naturally accompanying the exercise of control. One firm deputy managing partner observed, "Many view 'politics' as being negative or a dirty word. [But] politics is very, very positive. Someone who is political has the ability to motivate and direct others and align them with their own thinking and behavior. This is what leadership and management is all about." What the partner called "politics" was precisely what Foucault (1983: 221) described as "power," since the exercise of power, according to him, is "to structure the possible field of actions of others." Nevertheless, this understanding of power as something to be possessed can be implicated and is especially evident in the case of partners nearing retirement. According to one former firm member, "If you are a *really* valuable organizational member, you can get one foot, but only one foot out of the door before you are forgotten." Consistent with Foucault, this suggests not only that partners "possess" the power of the office they occupy but, perhaps more important, the degree to which people internalize or are subjectivized by their official positions. The very notion of power as possession as exemplified by partners seems to support Foucault's arguments about the constitution of subjectivities.

While mentoring, as a means of resistance, could be diverted to serve the needs of the individual, it could also be transformed to serve the needs of the organization. Many younger partners reported that before being promoted, they considered partnership "the final plateau," signaling "a rite of passage" in becoming "important adults" who could be

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trusted to exert self-discipline. After their promotions, the rookie partners found a new, unanticipated starting line and reported a need for continued guidance to negotiate a higher set of hurdles. Within this new "superstructure," even senior partners through the rank of vice chairman retained mentors. These partners described an inner circle, a cadre of managers who were "on the bus" and shared a common vision: they recognized the need for setting the strategic, largely financial direction of the firm as a profit-making enterprise on a centralized basis in the national or even international office; they saw MBO as a form of disciplinary practice helping to set this direction; and they committed themselves to this change to centralized control. On this level, a form of transformed mentoring emphasized a commitment to this new direction in both fact and appearance, and mentors actively promoted, even "paid the fare," for protégés who had suitable identities. When this "bus" metaphor was described to partners at other firms, they affirmed its applicability to describing their own situations but observed that at their firms there was a "Mercedes bus" and a "GM bus" and that there was "seating at the front of the bus, the rear of the bus and in the rumble seat, as well as having standing room."

Whereas, for Foucault (1979), subjects were incarcerated within a panopticon which, in turn, fixed them in a particular space and regulated their activity (Burrell, 1988: 226, 233), this new order of mentoring instilled a self-governance of cooperative *movement*, not located in an organization but moving in a vehicle. It is now directed not at making subjects stable and predictable but at inspiring them to move themselves and the firm in response to rapidly changing business conditions. And yet, such movement takes place within existing networks of power, for, just as surely as the bus moves forward, producing new realities and defining new subjectivities, it also moves away: dividing and separating its passengers from their past and their links to others in the firm. The bus ride also tended to divide the genders, as women were not typically found on the bus, as we discuss below. In contrast with MBO, which is apparently genderless in its formal structure, mentoring was not the same experience for female auditors that it was for men. A series of anecdotes we heard in our fieldwork suggested some unique aspects of the objectification of the female subject auditor.² Two regional partners at different firms reported that they needed to intercede with clients on behalf of two pregnant managers who were protégés. They reported that while their own firm may be supportive of women developing their careers through childbearing years (Hooks, 1996), the clients served by women were less supportive, regardless of the clients' policies concerning their own employees: "When a client needs the engagement manager for a breaking problem, it wants immediate response." One of the partners reported a strong discomfort with being directly involved with day-to-day operations; he far preferred to be a "white knight" to "champion" an activity over a brief period of time for key clients.³ In a second anecdote, participants referred us to a lawsuit filed against one of the firms by a female manager that eventually found its way to the U.S. Supreme Court (Berg, 1988; McCarthy, 1988a, 1988b; Wer-

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For discussion of the application of Foucault to feminist issues, see Townley (1994), Collinson (1994), and Noe (1988).

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For a suggestive deconstruction of ostensibly supportive male behavior, see Martin (1990).

neil, 1989). The suit involved a charge of sexual discrimination by a woman manager who was denied promotion to partner based on evaluations describing her as "too macho" and in need of attending "charm school." Related newspaper coverage described the advice given the manager by her male partner counselor that she walk, talk, and dress more femininely (McCarthy, 1988a, 1988b). While interviewing a national office partner, the partner brought out a copy of a popular press magazine article that proclaimed a study's finding that 75 percent of relationships between male mentors and female protégés had involved sexual intimacy. Attached to this article was an office routing slip, along with a note: "Anyone volunteer to be a mentor?" The partner observed that the potential sexual tension overlaid on an already politically charged process appears to affect women's ability to develop mentoring relationships fully in contemporary organizations, a situation aggravated in the Big Six, where there is a dearth of high-level women partners. Such anecdotes suggest that one aspect of objectifying people within the Big Six involves managing the sexuality of auditors, where this management spans organizational boundaries to include client relations. Putting the issue of mentoring and sexuality into intracompany mail, however, seems to denigrate the role of mentoring in transforming women into businesspeople, constraining the processes of their objectification (see also Knights and Murray, 1994: 249; Townley, 1994: 147). Conversely, one manager pointed out that a recent *Working Woman* survey found that three of the Big Six firms are among the most conducive to women's careers among U.S. companies.

Generally, mentoring, as a social process interpenetrated with such disciplinary practices as MBO, appears to have had a strong impact in shaping identities in the Big Six. Every partner we interviewed who occupied a prominent position (e.g., practice office division heads, managing partners, regional managing partners, international firm managing partners) reported having had at least one mentor who proved critical in their attaining partnership and beyond. Mentors, in contrast, frequently reported that their own major accomplishments as members of their firms rested with their having been effective mentors, with one recently retired managing partner stating, "*I have made forty or more partners in my firm, made over seven partners in charge of offices, and have three members of the firm's policy board right now, that's out of fifteen. I've made the senior partner of the firm, and my office is second or third most successful from the standpoint of earnings on sales*" (emphasis ours). This melded identity as firm partner and mentor was evident throughout the interviews. During a dinner with two members of a five-generation "string" of mentors and protégés participating in our study, the "grandfather," a recently "retired" international firm senior managing partner, who was then the chief executive officer for an extraordinarily prestigious organization, was very actively coaching his "grandson," a regional managing partner (and for whom he had paid the bus fare) on new client opportunities, even suggesting strategies for handling the internal political dynamics of these clients. From his passion, it was evident that he was still a firm partner in the very fibre of his being, probably

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unto death. Similarly, another participant who had resigned from his firm one year before to become the chief financial officer for a very prominent client (Bottom Line Bob's protégé) commented on his adjustment in leaving the partnership: "I personally had a tremendous amount of grief and sadness at losing, what was at that time, my whole life. I mean my whole professional existence, in a sense, went down the tubes. I didn't realize that there was a tremendous amount of grief that I was going through of sadness. It took me a while to figure out what it was, and it was no different than losing a child or losing a marriage." Unlike the "retired" participant, who was in his mid-sixties and still a firm member, this informant was only forty years old. His sense of loss, however, did not end with his adjustment period:

One of the biggest difficulties is going from a professional organization where you've got a lot of self-motivated, highly educated individuals who didn't view what they were doing as a job, to an organization that is much more bureaucratic, where the issue is "Gosh, I've got to be out of here by 4:30 today." My challenge personally is to try and develop in them a sense of awareness that this is not a job, this is you, it's a reflection of your own life and you can't underestimate the impact that you have on those above you and those below you based on how you discharge your responsibilities.

It was not just the protégés' and mentors' identities that were shaped, however, but also the firms themselves, and not passively. One regional managing partner (who would later send reports to the partners' spouses) described how his mentor had placed him on the "Mercedes bus" by appointing him to the "Change Management Task Force," whose mission was to dramatically restructure the entire firm. Based on the mentor's observation of the protégé's favorable impact on the task force, the protégé was also named to the firm's omnipotent policy board. Then, when a new U.S. Management Committee, to comprise ten members, was being formed to manage this new structure, the mentor wanted this protégé to be on the committee. Given that only one member could represent the Northeast region and that representative must politically come from its New York office, the mentor's solution was to redefine the protégé's home office, Philadelphia, as the Southeastern region head office, which was to be directed by the protégé. The result was the complicity of mentoring in dramatically restructuring the firm, the continuing monitoring and refinement of the firm, and also a redrawing of the Mason-Dixon line.

It appears that in at least some instances, then, MBO and mentoring had conjoined at the highest management cadre level. But whereas the original, line-partner-mentor relationships were aimed at helping the individual negotiate the disciplinary demands of MBO, these new administrative-mentor relationships focused on furthering the firm's interest in creating, implementing, and diffusing disciplinary control practices and exercising centralized power. This exercise of centralized power proved to be problematic, as those "on the bus" were not able unilaterally to determine the "destination" sought by the firm—they needed the cooperation of those not on the bus. As suggested by one firm's chairman, practice partners tended effectively to "resist relinquishing

control, power and freedom for the greater good of the firm."

It appears that mentoring was complicit in subjectivizing the protégé and transforming the protégé from partner as "professional" to partner as "businessperson" and "corporate clone," in the sense that mentoring involved tying the protégé's and mentor's identities to the firm and its norms. In transforming MBO into a means for advocating for the protégé, mentors at once avowed a commitment to MBO, in that they acknowledged the legitimacy of talking about it, as they were in the very act of resisting it. This resistance revolved around the line partners' perceived right to remain autonomous professionals and attacked disciplinary practices that would divide them from others and from their own goals, expertise, and client contact. In this way, mentors limited the power/knowledge of administrators such that it could not act directly on actions of line personnel. In effect, mentors subverted the panoptic visibility of the protégé, and MBO consequently was limited in its ability to objectify the subject partner (Foucault, 1986). Thus, not only do "professionalism and discipline go hand in hand" (Burrell, 1988: 231), so, too, do professionalism and resistance.

In the act of resisting and transforming disciplinary practice, however, line partner mentors came to use a different discourse in their social relations with protégés. This discourse came to define what was real, what had to be verbalized, what had to be thought of, and what had to be acted upon. Thus, power/knowledge more subtly acted on the actions of subjects by infusing their words, their social relations, and their minds, albeit in a contested manner. It was only when combined with the resistance through mentoring that MBO gained some leverage in the objectification of the subject protégé and the mentor. Thus were power and its resistance mutually constitutive.

DISCUSSION

Our study focused on how disciplinary practices and avowal transform human beings into managed and self-managing subjects in contemporary organizations. Using the insights of Foucault, it has joined an emerging, though predominately theoretical and historical body of work directed at developing critical organizational theory concerned with understanding the role of managerial programs in shaping the identities of corporate members. We examined specific disciplinary practices and technologies of the self involved in the expression and internalization of corporate goals and the constitution of organizational identities that support these goals in Big Six public accounting firms. Our intent was to show how control is enacted at the level of constituting the subjectivity of firm partners, in the realm of their identities, and plays out in their work goals, discourse, social relations, and actions. As such, our work contributes to our understanding of control in contemporary organizations. It also contributes to the sociology of professions literature, where it has been proposed that while expertise has traditionally been "located" in the human professional, it may be that for professionals associated with commercial enterprises such as public accounting firms, expertise may become located in the formal structure of the

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organization (e.g., Abbott, 1998); we make this contribution by examining the dynamics surrounding the constitution of formal structural practices. Our work also extends this literature by suggesting that structure may become located or encoded in professionals' identities as they come to embody the formal control practices applied to them. We also contribute to the organizational literature on gender (e.g., Noe, 1988; Townley, 1994) by suggesting that while women have successfully breached the glass ceiling by gaining partnership status, they may have encountered a second, unanticipated glass ceiling by being denied the same opportunities necessary to get "on the bus" that are available to a few male firm members, who experience a differential objectification of the subject.

We found that partners' actions were fit into a grid of written, exam-like norms that stipulated thresholds to be cleared, ranked partners in quantitative terms, and thereby subjected them to forces of normalization. In essence, the judges of fiscal normality were themselves judged according to such norms. The application of power was found to be "capillary," in that each goal of each partner was scrutinized in annual and even monthly performance reviews by a senior partner as to whether the partner was "meeting plan," and meticulous guidance was given for remedial actions: "tucking in the tie" and not cutting one's grass without a shirt. In turn, partners engaged in a process of avowal, in which they verbalized what within the firm's normative grid had to be attended to in appearance and in fact and, in so doing, constituted the emerging identity of being a partner. Resistance, too, was capillary, entailing discussions as to the "hot buttons" of individual senior partners and clients and even the choice of the most advantageous photo for a promotion dossier. Moreover, disciplinary practices, processes of avowal, and the exercise of and resistance to power were found to be mutually constitutive, as each analytical category—disciplinary practice and avowal—shaped its counterpart.

We found that MBO and mentoring are two practices of control and of the self to which partners of Big Six public accounting firms are subjected and through which their subjectivities become enmeshed in relations of power and resistance and they are individualized and folded into the organization. Whereas MBO uses a disciplinary regime based on surveillance to duplicate the organization within the individual, mentoring relies largely on avowal, which tends to result in the same ends, albeit without that intention, resulting in individuals who equate leaving the partnership with a child dying. Both these technologies, in different ways, use the language of "higher organization goals"—whether as "objectives" or "being on the bus"—to transform partners into corporate clones. Thus conceived, the contemporary Big Six partner may be seen as a "material flow in the circuits of power" (Foucault, 1979). But just as MBO is used to subvert the autonomy and discretion of practice partners rooted in client service, mentors and their protégés use the discourse of formal disciplinary techniques to subvert, transform, and bend MBO practices to serve their own ends.

If MBO is an objectifying technology that transforms people into objects, however, the gaming of this process by men-

tors and their protégés can also be seen as a “subjectification of the object.” That is, MBO in its application, is transformed by those who bend, divert, and subvert it to serve their own purposes and becomes a form of their own power/knowledge, which has a different character than the original disciplinary practice. Thus, the exercise of power and its resistance “is not a naked fact, an institutional right, nor a structure which holds out or is smashed; it is elaborated, transformed, organized; it endows itself with processes which are more or less adjusted to the situation” (Foucault, 1983: 224). But whereas Foucault proposed that power and resistance are individually capillary, our results suggest they are not independent or even intertwined capillary networks but, rather, that they are the same capillary network: power finds its exercise and embodiment in the resistance by the Big Six partners as well as the reverse. It is in the interpenetration of these two forms of formal knowledge that a frontier of power relations is formed (Foucault, 1983: 109) between administrators and practitioners and between disciplinary techniques and practices of the self. These two forms of power/knowledge provisionally objectivizing and subjectivizing are thus in a state of continual mutual provocation and constitution.

As our society crosses “the information bridge,” and people are called to become entrepreneurial and empowered knowledge workers within lean and horizontal corporations that simulate professional firms, our work and Foucault’s insights may be applicable to an even wider array of organizations. Our work suggests that the control in professional firms occurs in a complex field of power and resistance in which people tend to be both explicitly and unwittingly constituted as corporate clones. By extension, it also highlights the dangers inherent in contemporary managerial techniques based on constituting people as knowledge workers and entrepreneurs. This outcome is not preordained, however, and a critical theory of organization must be cognizant of these new strategies of power/resistance that tend to encourage individuals to duplicate organizational goals. As Foucault (1983: 216) observed, “Maybe the target nowadays is not to discover what we are, but to refuse what we are. . . . We have to promote new forms of subjectivity through the refusal of this kind of individuality.”

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