



Weaving a web of control

“The Promise of Opportunity” and work-life balance in multinational accounting firms

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Abstract

Purpose – The purpose of this paper is to explore the relationship between management controls and the work-life balance (WLB) of junior accountants working in four multinational accounting firms using semi-structured interviews.

Design/methodology/approach – The authors interviewed junior accountants, asking them about their firms’ time budgeting process, their views on organisational culture and their experience of WLB.

Findings – Time budgeting controls and the dominant discourses of “efficiency” and “career” form a web of control within these firms that sustain the long-hours culture. Drawing on the work of Foucault, the authors argue that the web of control is particularly strong because it is not imposed externally by a clearly identifiable source of power. Instead, the interviews revealed how junior accountants actively produce the web of control in order to secure their identity. This is particularly apparent when they speak of their career.

Research limitations/implications – This research sheds light on the relationship between management controls and WLB. Management controls are effective in large multinational accounting firms because they work through the emergent identity of young professionals.

Originality/value – The link between management control systems and WLB has received little attention from accounting academics. This research offers important insights into the way management control systems and organisational culture may impact the lived experience of WLB within multinational accounting firms.

Keywords Identity, Work-life balance, Management control, Foucault, Accounting firms, Web of control

Paper type Research paper

Introduction

Work-life balance is something that they want to bring in [...] but because of that whole billing, utilisation [systems], because [...] it is a business [...] you have to, in the end, think about meeting budgets [...]

If work needs to be done then work needs to be done (Female, third year, emphasis added)[1].

It is notoriously difficult to achieve work-life balance (WLB) within multinational accounting firms and, although many firms have policies that refer to WLB, policy and practice remain significantly disconnected. Within these firms the WLB policies sit alongside management control systems (MCS) that are designed to produce a strong sense of responsibility for work, deadlines, budgets and schedules. As a result, many employees have been willing to sacrifice “life” in order to meet professional targets and “do well” at work. Despite WLB initiatives in many of these firms, their MCS remain largely unchanged, producing a culture that demands long work hours. Whilst McNair (1991) predicted that “in a world where family life, hobbies, and



related factors are being given increased emphasis, it is quite likely that the 'proper compromises' will no longer be greeted with willing acceptance" (p. 650), our study suggests that two decades later, accountants are still compromising their WLB.

This paper focuses on the challenges that junior accountants face when attempting to balance work and life in the early stages of their career. Junior accountants in large multinational accounting firms are emerging professionals and, as a result, face specific challenges. They have substantial claims on their time beyond "work" as they study to achieve their professional qualifications and build personal lives as young adults. But as the junior accountant said in the opening quote: "if work needs to be done then work needs to be done".

We argue that a "web of control" works to sustain the long-hours culture within multinational accounting firms. Thinking about control systems as a web, rather than a "package" (Malmi and Brown, 2008) or "levers" (Simons, 1995) offers a new way of exploring how controls work interdependently to intensify each other. The "package" or "levers" of control (and similar typologies) have tended to offer a fairly functionalist view. These typologies have focused on the types of control that are seen as important in an organisation, suggesting that the identification of controls is critical to a proper understanding of how MCS work within a firm. They are generally motivated by questions of effective control. Indeed, when discussing their motivations to study MCS as a package, Malmi and Brown (2008) refer to the effective design of control systems as a key focus of MCS research. To achieve effective control, Simons (1995) prescribes four levers of control that can be used to balance management control and employee creativity. Both of these typologies (and others) classify individual controls based on the function of that particular type of control. In contrast, our notion of the web of control focuses on how several controls work together. We do not identify or prescribe all of the controls that make up the web, but rather we use the metaphor to explore how the main controls discussed by our interviewees work to amplify each other. Moreover, in our case at least, the power of the controls is exaggerated because of their identity implications – the junior accountants effectively weave their own web as they attempt to secure a professional identity, making the controls even stronger.

Specifically, we focus on the three controls that were discussed extensively within the interviews we conducted to show how these produced a powerful web of control. First, "chargeable hours" were seen to be critical to young professionals' sense of themselves as productive; second, the time budgeting mechanism meant junior accountants felt a sense of responsibility to achieve budget goals that required long, unrecorded, uncharged hours; and third, the way they spoke about their "efficiency" and "career" worked to produce self disciplining emerging professionals who felt they would be rewarded for their choices at some point in the future. All of these controls worked together, like a web, to produce a powerful control system that was counter to any WLB objectives and initiatives within the firms.

We draw on the work of Foucault to explore how the web of controls identified within our interviews operate in practice, producing junior accountants who are highly self-disciplining to develop their professional identity as efficient and career oriented. In order to secure their professional identity through the career project (Grey, 1994), we argue that junior accountants sacrifice their WLB. We begin by providing some context to our study.

WLB, organisational culture and management controls

This study uses the following definition of WLB from The Work Foundation (n.d.):

People having a measure of control over when, where and how they work. It is achieved when an individual's right to a fulfilled life inside and outside paid work is accepted and respected as the norm, to the mutual benefit of the individual, business and society.

There is compelling evidence to support the idea that WLB is important for both the individual employee and the organisation. For the individual, WLB has implications for health, family and life satisfaction (e.g. Allen *et al.*, 2000; Dembe, 2009). From the perspective of the organisation, WLB is important for job satisfaction, productivity and the recruitment and retention of staff (e.g. Baltes *et al.*, 1999).

Given the importance of WLB for the individual and the organisation, the long-hours culture in the accounting profession is concerning (e.g. Crompton and Lyonette, 2011; Haworth and Lewis, 2005; Lewis, 2007; Lightbody, 2008). This culture is pervasive within accounting and can be detrimental to the WLB of accountants in these firms (e.g. Anderson-Gough *et al.*, 2000; Anderson-Gough *et al.*, 2001; Charron and Lowe, 2005; Collins and Killough, 1989; Johnson *et al.*, 2008). Gender continues to be an important feature of WLB research, and the importance of family in these decisions cannot be underestimated. Recently, the work of Gallhofer *et al.* (2011) explores women's "work-lifestyle choices" within the membership of the Institute of Chartered Accountants of Scotland. Although the study found structural constraints continued to impact WLB choices, most of the women who participated in the study appeared happy to sacrifice work advancement in order to spend more time with children. The trade-offs required were substantial. Even so, family is not the only legitimate source of "life" that impacts WLB choices, and as a result our study explores the challenges faced by young professionals as they juggle the demands of work with their activities outside of the office. In particular, we look at how key management controls in the firms contribute to a long-hours culture for junior accountants.

Our study explores the WLB experiences of junior accountants who are in the developing stages of their careers. For the purposes of this study, we consider junior accountants to be accountants in their first three years of experience as these years tend to be the training years (Grey, 1998). Junior accountants are not traditional subjects for WLB research, and there is little academic research, if any, focusing on entry-level staff in the accounting profession. At this level, not only are the accountants building their careers, working long hours in a high-pressure environment (e.g. Collins, 1993; McNair, 1991), they are also generally required to obtain professional qualifications to do so (Anderson-Gough *et al.*, 2001).

Despite efforts to advance WLB policies within large multinational accounting firms, the practical realities of achieving such a balance have remained elusive. In many ways, the accounting systems within the firms actively undermine their WLB policies. In particular, the management controls mobilised to achieve the firms' corporate objectives (such as efficiency, profitability, growth) produce behaviours that directly contradict any WLB ambitions. If we are to shed light on the challenges accounting organisations and accounting professionals face when trying to achieve some form of WLB, it is important to explore the relationship between the MCS and organisational culture within these firms.

If "management controls" are "attempts by the organization to increase the probability that individuals and groups will behave in ways that lead to the attainment of organizational goals" (Flamholtz *et al.*, 1985, p. 36) then it is clear these will have

a significant impact on the way people work. And whilst there is a breadth of research in management control, there is a lack of research on the relationship between management control and organisational culture[2] (Ahrens and Mollona, 2007; Berry *et al.*, 2009; Otley, 2003). No doubt organisational culture can mean a variety of things (Alvesson, 2002), but for the purposes of this paper we use the definition of Johnson *et al.* (2008). They say it is “a combination of practices, values and beliefs, and underlying assumptions that employees share about appropriate behavior”[3] (p. 50). Various accounting researchers discuss the challenge of implementing WLB in accounting firms due to the firms’ established organisational culture (e.g. Charron and Lowe, 2005; Hooks, 1996; Johnson *et al.*, 2008; Lewis *et al.*, 2001; Lewison, 2006; Windsor and Auyeung, 2006). Clearly there is a relationship between MCS, organisational culture and WLB that is under-researched.

Research into MCS emphasises the importance of studying the effects of combinations of controls rather than studying one control in isolation (Abernethy and Brownell, 1997; Otley, 1999). Based on the responses of our interviewees, we suggest that the key controls identified in our study – time budgeting systems and discourses of “efficiency” and “career” – create a web of control that is more powerful because of the way the individual controls work together to produce a strong system of control that is camouflaged within the context of the organisational culture. We believe that the web of control is powerful because of its implications for the junior accountant’s identity. This research builds on prior research on the use of identity and individual subjectivity as a form of control, such as that of Knights and Willmott (1989, p. 553) who argue:

Human action is fundamentally free in as much as there is always a field of possibilities or courses of action alternative to those undertaken by subjects subjected to power [...] forms of power are exercised through subjecting individuals to their own identity or subjectivity, and are not therefore mechanisms directly derived from the forces of production, class struggle or ideological structures.

In the next section we examine how Foucault’s work helps us understand how management controls can impact identity.

Foucault, identity work and management controls

Over the last 20 years there has been a growing body of literature that suggests the power of management accounting technologies lies in the influence it has on identity (e.g. Alvesson and Kärreman, 2004; Alvesson and Willmott, 2002; Covalleski *et al.*, 1998; Kärreman and Alvesson, 2004; Knights and Collinson, 1987; Roberts, 1991). The work of Covalleski *et al.* (1998, p. 323) shows how “control is enacted at the level of constituting the subjectivity” of employees within the firm “in the realm of their identities, and plays out in their work goals, discourse, social relations and actions”. Ongoing qualitative management accounting research has contributed to our knowledge of MCS and identity and the relationships between these.

In addition, critical accounting researchers have applied the ideas of Foucault to help make sense of this process (Armstrong, 1994). Within this community of researchers, it has been argued that management accounting techniques reflect Bentham’s panoptic vision (e.g. Carmona *et al.*, 1997; Covalleski *et al.*, 1998; Hopper and Macintosh, 2000; Hoskin and Macve, 1986; Miller and O’Leary, 1987; Roberts, 1991; Walker, 2010). Management accounting techniques, particularly emergent MCS, produce “mechanisms that analyse distributions, gaps, series, combinations, and which use instruments that render visible, record, differentiate and compare” (Foucault, 1977, p. 208) to produce

“the calculable subject” (Hoskin and Macve, 1986, p. 125). As Miller and O’Leary (1987)[4] write: “for every accountable person within the firm, standards and deviations there from reckoned in money could record the individual’s contributions, and also their failure to contribute” (Miller and O’Leary, 1987, p. 254). The calculations, measurements and records facilitated by management accounting have been powerful. Once norms and standards are instituted, deviations from these can be detected through the gaze of management accounting, and corrective action can be taken to normalise the behaviour and achieve the objectives of management and the firm.

The classifying and individualising capabilities of accounting can contribute to the construction of our identity (Walker, 2008). Our identity plays a key role in our ability to make sense of the world, it tells us who we are and helps us work out how we should relate to others; contemporary research suggests that our identities are always subject to change (Gendron and Spira, 2010, p. 277). The Panopticon is so powerful because it does not just operate outside of the self as a coercive force, but instead “we are [...] in the panoptic machine, invested by its effects of power, which we bring to ourselves since we are part of its mechanism” (Foucault, 1977, p. 217). As a panoptic technique, accounting can help us construct our identity “through offering us a seemingly unavoidable, incontrovertible image of ourselves and our activity” (Roberts, 1991, p. 360). This is because management accounting provides an “objective” assessment of our performance as employees based on how well we meet its norms and standards, that is, “a specific kind of expression of human value” (Hoskin and Macve, 1986, p. 127). So, for example, meeting our key performance indicators (KPIs) can make us feel like we are good employees, while failing to meet a KPI can make us feel incompetent.

As Roberts (1991) explained, using the analogy of the mirror, accounting provides an “external view which simultaneously reflects, addresses, and confirms self” (p. 358). One of our interviewees said that despite her firm’s long hours culture it “motivates [her] [...] to have high dreams” (Female, first year). Roberts (1991) provided insight into how management accounting enacts self-discipline (because of its implications for our sense of self): “the fear of exclusion somehow leads to a sort of self-absorption; it forces one back repeatedly to a concern with one’s own singular survival which depends upon meeting the standards that are set and advertised through routine accountability” (p. 359). Thus we channel the anxiety created by the possibility of failing to meet accounting’s standards by self-disciplining to meet those standards for the sake of our own identity: “for in tying the individual to her or himself such that there is always a preoccupation with judgements and evaluations of others, discipline becomes not only generalised and diffuse but also self-administered” (Knights and Collinson, 1987, p. 473).

Paradoxically, the indicators work to create a constant level of anxiety about competence – even if we have done well we can always do better, and meeting the KPI for the current period does not guarantee we will meet it in the next (Ezzamel and Robson, 1995). As Roberts (2005) explains, we submit to these processes because our ego, upon which our identity is based, replicates the same comparative process that management accounting techniques perform – these processes “characterize, classify, specialize; they distribute along a scale, around a norm, hierarchize individuals in relation to one another, and, disqualify and invalidate” (Foucault, 1977, p. 223).

The ideas of Foucault help us to understand why junior accountants – ostensibly “free” subjects (Kosmala and McKernan, 2011) who desire WLB – are willing to work long hours. We argue that it is through this identity work, that the long-hours culture is sustained even in the face of increased desire for WLB. Through the inter-related

nature of this well-camouflaged web of control, young professional accountants talk of efficiency and career whilst fighting off their longing for less work and more life. In this way, they are also weaving the web of control, making it stronger precisely because they are actively involved in its construction.

In order to explore how the key controls identified in this project – the time budgeting mechanism and the discourses of “efficiency” and “career” – operate as a web, we will consider each of these controls in detail. We show how junior accountants’ active participation in the web of control amplifies the power of the controls, making them difficult to challenge or renegotiate. We argue that these controls are so integral to junior accountants’ identity that they are willing to discipline themselves in order to achieve career success (and secure her/his identity) through the time budgeting mechanism and the circulation of discourses of efficiency. As a result the need to exercise external, bureaucratic controls to achieve the firm’s goals is kept to a minimum.

Methodology

Given the purpose of this study is to explore the experience of junior accountants and their efforts to become professionals whilst juggling other commitments to work and “life”, we used a series of semi-structured interviews to build rich empirical data around these central themes. Despite multiple attempts to recruit interviewees for our study through formal channels, access proved difficult. Given the sensitive nature of the topic and the apparent disconnect between WLB policy and practice within many of these firms, this is not surprising.

In order to pursue the research, we were able to draw on personal and professional networks to recruit willing participants outside the formal sanction of the firms (Bédard and Gendron, 2004; Seidman, 1998). We asked those in our networks to circulate an e-mail to recruit participants. The e-mail briefly explained the study and asked interested accountants to contact us directly. For the study, we managed to interview ten junior accountants whose professional accounting experience varied from two months to three years. Three interviewees were in the first year of experience, with another three in the second year and four in the third year. Half of the interviewees were men and half were women. All were working in Australian offices of large multinational accounting firms and a couple had worked in different office locations within their firm. Each of the Big 4 accounting firms was represented. Two participants were employed by Firm A, four participants by Firm B, three participants by Firm C and one participant by Firm D. The interviewees worked in a variety of departments within their respective firms and, as a result, they experienced work and time pressures differently. Four interviewees worked in external audit and another four in taxation, with one participant working in internal audit and one in forensic accounting. There was a fairly uniform expression of long work hours and a very pronounced emphasis on the personal benefits they would derive from this in terms of their career.

We used semi-structured interviews to allow our interviewees greater freedom in their explanations (Horton *et al.*, 2004). In order to make use of the time we had with each participant, we developed an interview schedule with questions that related to the time budgeting process, firm culture, interviewee commitments and WLB. The interviews took place in neutral locations like libraries and coffee shops in the middle of 2010 and they lasted between 33 and 88 minutes.

Throughout the interviews the pervasiveness of work in the lives of interviewees became clear. Whilst they talked about a variety of different personal experiences during our interviews (such as difficulty booking leave; family complaints about

missed meals; difficulties meeting social commitments; the WLB they saw modelled by senior colleagues; their own career goals; and the way they viewed their work), there was surprising consistency in terms of the controls we discuss in this paper. Most of our interviewees felt conflicted about their WLB and whilst they justified long working hours as a normal part of their profession, they were also frustrated by them.

Ideally, we would have liked a larger number of participants but the nature of the research and the sensitivity of the topic meant we faced difficulties finding willing participants. However, because our interviewees were keen to participate on their own terms, outside of the framework of their organisations, they were able to speak freely and were highly motivated to shed light on their work experiences (Broadbent and Laughlin, 2004; Horton *et al.*, 2004). Several interviewees thanked us for pursuing this research and in many ways this reflected the strong rapport we were able to build during the interviews. As a result, the interviews were sufficiently rich and detailed to allow for our study to move ahead (Guest *et al.*, 2006).

Not all time is equal: overtime and WLB at “the finishing school”

Given its finite nature, time is critical to WLB. Any effort to achieve satisfactory WLB requires us to think about how much time we want to allocate to the various things that are important to us. This is reflected in the way our interviewees spoke about time and “overtime” within their firms. Most suggested that their firm poorly compensated additional time spent at work, yet all of our interviewees felt their firms wanted to be associated with better WLB behaviours. Even so, most interviewees did not know very much about the WLB policies in their firms and it seemed firms were doing little to bring these to the attention of their junior accountants. One participant commented that “if you’ve read all the HR policies [...] you wouldn’t get the chargeable hours in” (Male, third year).

When our interviewees were asked about policies that govern their working time, several participants discussed overtime policies. Although most were frustrated by their firms’ policies and generally experienced them as unfair, they appeared to be an important means through which long work hours were normalised. These policies clearly impacted the junior accountants’ expectations about what was “reasonable compensation” when they spent additional time at work. These policies varied somewhat between the firms, but none included paid overtime. An exchange with one of our interviewee’s reflects this:

Interviewee: If you work overtime, you work overtime. You don’t get flexi days unless you worked *ridiculously long hours*, like you worked through the whole weekend and *they’ll be reasonable* and give you a day off. But generally not really unless you did drastic hours.

Facilitator: What would you say is drastic hours?

Interviewee: Working the whole weekend but if you work late, even up to midnight or whatever, they won’t give you anything for that.

Facilitator: How does that make you feel?

Interviewee: Like a little [Firm B] slave.

(Female, first year, emphasis added).

The exchange is interesting as the interviewee is clearly frustrated, but at the same time they state that it is “reasonable” to be given one day off for working through the whole weekend. Other interviewees said their firm had a policy that 37.5 hours were the “standard” hours, but junior accountants were only granted time off in lieu once

they had worked more than 50 hours. And others said their firm may provide an overtime compensation of 30 per cent time in lieu for accountants at senior level or below, whilst managers in this firm were said to receive 100 per cent compensation for their overtime.

Given the generalised expectation that professional behaviour within these firms requires significant overtime, these overtime policies have an impact on the emerging professional identity of junior accountants. In effect, the structuring of the overtime policy makes “life” time subordinate to the demands of the workplace. The overtime compensation practices for junior accountants also demand a work-oriented ethic that normalises the idea that you will “always work more than you are paid for” – at least while you are young and building your career. The power of this message, signalled through overtime policies, cannot be underestimated. Unsurprisingly, interviewees felt that long hours were not well recognised in the firms, but they also accepted them as inevitable. One interviewee said “it’s sort of like a necessary evil [...] they’re going to push you hard, give you the later hours and I’ll put up with it until I get my CA [Chartered Accountant professional qualification]” (Male, second year).

When asked more directly about their experiences in terms of WLB, the interviewees were similarly conflicted. They were dissatisfied, but willing. One interviewee said “I’m happy with how I balance everything, given that work is sort of the top priority and everything flows around work or bends around work” (Male, second year).

But later, when pushed a little harder on his WLB, the same interviewee said: “I’m not happy doing it but I can understand why I’m doing it, and I will do it”.

This rationalisation was common amongst interviewees, who tended to justify the state of their compromised WLB in terms of the opportunities it would provide for their career:

I kinda see [Firm B] [...] as a launching pad for your career so you spend your three years there, get your CA, get as much experience as you can, learn, and then kind of move on to something with better pay and better hours. So I guess I’m happy where I am right now, like I’m happy I got into [Firm B] and where I am at but I don’t plan to stay there in the long term ‘cause I do realise that further on down the track it’s not really worth the salary or the time that I put in (Female, first year).

The fact that this junior accountant is planning to “move on to something with better pay and better hours” gives some insight into her working conditions. Whilst this indicates she is not necessarily satisfied with her current pay and hours, she is willing to forego these to “launch” her career with the experience in this firm. So she says “I guess I’m happy”. Her experiences are consistent with the suggestion of Padgett *et al.* (2005) that these accounting firms are not seen as organisations in which accountants want to work long term.

Another interviewee suggested time at a large accounting firm was an important part of the career journey, saying “People see it as a finishing school from university” (Male, second year).

Our interviewees made consistent reference to their “career” as a rationalisation for inadequate WLB. In addition, the interviewees tended to describe the cultures of their firms as competitive, hard working and performance based. These attributes were seen to be an important part of professional identity and according to Collinson (2003, p. 537) these “identities are reinforced by the remuneration, status and perks of more senior positions”. Not only do the key controls contribute to the cultures in these firms, they are also instrumental in offering junior accountants their emerging professional identity. They were willing to submit themselves to long work hours and “earn the

stripes that you need” (Male, second year) because of what they saw as the career building opportunities emerging from these behaviours – “the promise of opportunity”.

The web of control

The general view was that these early years involved hard work, sacrifice and the hope for something better. We asked our interviewees general questions about the way they worked, how they recorded their work, how much time they spent at or on work, how it made them feel and how other things within their lives were impacted by these choices. In doing this, we were able to explore how management controls worked through these early career identities without asking these questions overtly. We observed these junior accountants weaving what we describe as a “web of control” through their relationship with work, time and their emerging identity. The idea of a web moves away from more traditional conceptions of control (such as the levers: Simons, 1995; or package: Malmi and Brown, 2008) because whilst these metaphors recognise that management controls cannot be understood in isolation from one another, the web suggests that controls are not just enacted upon employees by managers. They are produced by people within the organisation at all levels (Ahrens and Mollona, 2007) and they work together to amplify the power of the controls. Interestingly, most of our interviewees felt WLB was important, but they also saw it as a necessary casualty if they were to build the kind of professional identities needed to succeed and a personal identity that signalled success. Three reoccurring themes within our interviews offered insight into the reasons WLB sacrifices seemed necessary. We will consider each of these in turn.

“Nobody likes to look bad”: the time budgeting systems

The time budgeting systems are well established as key management controls in accounting firms (Otley and Pierce, 1996a). Generally, partners agree on an engagement fee with a client that is based on costs and “actual” hours used to complete the same or a similar job in the previous year. The partners need to achieve a specified recovery rate (profit margin) for each job – and the time budget for the job is determined with reference to this recovery rate. To ensure the costs are known, the accountants are required to fill in a timesheet. This is supposed to reflect accurately the time spent on a client’s job or on other non-billable activities (such as administration), but it is well known that these documents do not reflect all of the time it takes to do the required work.

Our interviewees recognised that the timesheet made them visible within their firm and one even went as far as to suggest “you have to justify your existence” (Male, third year) through the timesheet. The timesheets are particularly important to junior accountants because the chargeable time recorded is used to calculate the individual accountant’s utilisation figures and utilisation targets. These targets form part of their performance measures, and a failure to meet the target (or having a utilisation below your peers) could have negative consequences.

Not only is “utilisation” a measure of performance exercised upon the junior accountants by management, our interviewees spoke of it as a way in which they measured their own performance. They were clearly willing to “work hard” to secure an identity within the firm as someone who is “always utilised”. One of our interviewees said “It is all about utilisation in the end because you know; you have to be up there with utilisation. It’s all a numbers game” (Female, third year).

All of our interviewees identified with their utilisation. As a result, the utilisation target functions as a form of examination and assessment against peers because the

timesheet makes the individual's contribution within the firm visible and measurable. Many of our interviewees commented on how this made them self conscious and preoccupied with their appearance (Roberts, 2005): one interviewee confessed that "nobody likes to look bad" (Male, second year). The visibility produced through these processes made the junior accountants feel vulnerable to the gaze of management and just as importantly, each other. This visibility disciplines junior accountants not because they are watched by others but because they watch themselves. As Foucault has argued:

He who is subjected to a field of visibility, and who knows it, assumes responsibility for the constraints of power; he makes them play spontaneously upon himself; he inscribes in himself the power relation in which he simultaneously plays both roles; he becomes the principle of his own subjection (Foucault, 1977, pp. 202-203).

The junior accountants internalised the firms' controls (in this case, the utilisation targets) and disciplined themselves to ensure they "looked good" (or at least they did not "look bad"). This reflects Knights and Willmott's (1989, p. 551) comment that these processes "individualise subjects in a way which renders th[em] more dependent on, yet increasingly insecure about, meeting the standards of institutionalised judgements".

The successful identification of the junior accountants with their own numbers makes the MCS powerful. Given the WLB is never visible in the same way – there is no timesheet or utilisation target for "life" – junior accountants are persuaded towards activities and behaviours that show themselves in the numbers. As junior accountants learn to speak of themselves in terms of their numbers within the time budgeting system, they are structuring and weaving the powerful control systems that work through their identity.

There is no doubt that the time budgeting system plays an important part in the performance measurement of staff within the firms, but the design of the control continues to be curious because it appears to create significant tensions within the firm's hierarchy. A manager's KPIs encourage him or her to "stick to the budget" for engagements, whereas the KPIs for a partner encourage him or her to optimise recovery. As partners are concerned with revenue and recovery, they are likely to want junior accountants to report all chargeable hours (at least officially); but as managers are assessed on their ability to control costs, they are likely to want to minimise the number of chargeable hours recorded on timesheets. In amongst this, junior accountants are measured on their utilisation. Interestingly, the junior accountants seemed well aware of the problems: "Everyone's KPIs are conflicting and contradicting" (Female, second year). And another said "There's me trying to build up my chargeable – and there's them [managers] trying to put down the hours" (Female, first year).

Given that time budgets are used for billing, future time budgeting, performance evaluation and scheduling decisions (Akers *et al.*, 1998; Lightner *et al.*, 1983), if unrealistic, may result in the under reporting of chargeable time (Akers *et al.*, 1998; Lightner *et al.*, 1983). This can render the time budgets ineffective as "traditional" control mechanisms (Buchheit *et al.*, 2003) and it can result in inappropriate decisions because the time it takes to do the work is not properly recorded (Akers *et al.*, 1998).

In our study there are clear consequences of under recording chargeable time for the firms as well as the junior accountants. As one interviewee explained:

It's not a fair representation of what goes into the job. So your fee might be understated and it's a constant flow-on effect to whoever does it next year and year on year you're going to have to do the same amount of work but less hours gets put on the code [time budget].

If your fee quote is based on the amount of hours you spent last year then heck, it will never be a fair representation because no one's charging their [actual] time and of course if you continue to do that then that will affect the firm's revenue in a sense; if you don't put it all down (Male, second year).

As the interviewee suggests, the distortion of time (and subsequently cost) can mean that fees do not reflect the time required for jobs, which may affect firm revenue year after year (Akers *et al.*, 1998; Alvesson and Kärreman, 2004; Otley and Pierce, 1996a). Given this interviewee was only in the second year of his employment, the fact that the system will never produce a fair representation – and he could clearly see this – is in itself a powerful control. Despite aspirations of fairness, the junior accountant is quickly socialised to expect that the system is not fair and he or she must learn to record time in a way that optimises all of the interests at play – the manager's, the partner's and the junior accountant's. The under recording of time means for the most part, the “actual” time worked is not given visibility:

I think [the budgeting process] needs to be a bit fairer. In a way what's a [budget] meant to do? It's meant to show how much cost you are going to incur for a particular job and broken down to separate stages. What value's there if there is no way that I'm going to be able to do that particular task within that amount of hours? (Male, second year).

Through the numbers game inherent in under reporting chargeable time, junior accountants develop an understanding of how time should be reported:

So if you do charge your hours and you blow the budget and you do happen to have one of those non-understanding managers, you'll stop getting booked on jobs basically because word spreads; it's very political in the place [...] you stop getting booked and then you don't meet one of your major KPIs and that's grounds for not getting promoted and things like that. You can very quickly build a bad reputation because it's very political and [word] kind of spreads like that (Female, second year).

Without job bookings it would be difficult for junior accountants to meet their utilisation target, shedding light on the pressure for them to under record time. In addition, contrast these potential political ramifications with the official stance of the partners that all chargeable hours should be recorded. The result from this process (time recorded) is then put to use: determining client billings, producing time budgets for the following year and impacting the KPIs of employees (potentially determining their chances for a promotion).

Knowing there are multiple agendas at play, managers impose tight deadlines on junior accountants to ensure “efficiency” and maintain the budget. Consistent with the findings of Lewis *et al.* (2001), this impacts on the WLB of the junior accountants who work long hours to meet these deadlines. Lewis *et al.* (2001) and Lewis (2007) argue that the under reporting of chargeable time affects WLB as employees may work longer hours to meet their utilisation targets. The hours they feel they should not report become invisible, as does the associated work and the impact this has on other aspects of the employee's life (Buchheit *et al.*, 2003):

Facilitator: What are the consequences of that then if you're not charging all the time that you worked?

Interviewee: You work back late. That's exactly one of the main reasons because you need to keep your utilisation up and because you're not charging maximum hours or capturing real time (Female, third year).

Interestingly, many of our interviewees made reference to their “efficiency” when speaking about their WLB. The next subsection explores the way junior accountants spoke about efficiency and the impact this may have on WLB.

“Because you look inefficient”: the efficiency discourse

When we asked the junior accountants about chargeable hours almost all of our interviewees talked about “efficiency”. It appeared that they were building a sense of their own efficiency and the efficiency expectations of the firm, without having been exposed to an explicit discussion of this from the firm itself. Accounting researchers have examined the notion of “efficiency” in various studies. In particular, there has been a significant amount of management accounting research to show how it operates to highlight organisational (in)efficiencies (Kaplan, 1984; Knoeppel, 1918; Miller and O’Leary, 1987). To date, none of these studies has considered how ideas of “efficiency” influence identity.

To the junior accountants, efficiency was very important: “in order to seek recovery you have to be as efficient as possible” (Female, third year). When asked to explain how this translated into the way they charged their time, some interviewees spoke about pressure to under report chargeable time to “meet the budget”. This is consistent with other studies. Although under recording time is generally prohibited in accounting firms, employees were often informally encouraged to under-charge their time (Akers *et al.*, 1998; Lewis, 2007; Otley and Pierce, 1996b; Sweeney and Pierce, 2006). Our interviewees said that although they felt their managers were the source of pressure, they also wanted to maintain the perception that they were efficient.

In some situations the interviewees discussed not charging “inefficient time” or not charging all hours in case it is seen to be inefficient. Others felt that they should keep to the budget for the team – this supports Dirsmith and Covaleski’s (1985) findings that under-reporting of time is about demonstrating commitment. Similarly, some interviewees also mentioned that they do not record all of their chargeable time when they have tight budgets or small fees. As Lewis (2007) notes, this means the junior accountants absorb some of the firms’ costs of competition.

Given that many of our interviewees talked about how their efficiency was perceived by others, it governs behaviour through an internalised sense of perception. One of our interviewees said “You just don’t feel like you should be charging all your time because *you look inefficient*” (Female, third year, emphasis added).

When these young professionals under-report time in order to appear efficient they are disciplining themselves in a way that is governed by their own need to secure their identity as “efficient”. For them to have any idea what “efficiency” looks like when no one is really telling “the truth” about the time they are working makes this an anxiety inducing, deeply challenging exercise in socialisation. As Hopwood (1994) said “efficiency remains a very real and persuasive dream” (p. 148).

As discussed previously, when junior accountants under-record the time it takes them to complete tasks, the actual time it takes can never be known. But if they were to record the actual time they have taken, they risk being labelled inefficient by their manager. These junior accountants are rarely told to undercharge but learn to by watching others and observing the competing pressures on those around them. In order for the junior accountants to feel this is working for them somehow, they need to communicate with each other about expectations and read complex cues as to what is an acceptable and unacceptable timesheet.

The interviewees all demonstrated knowledge of this discourse of “efficiency” and all spoke of how a desire to be seen as efficient impacts their timesheet and chargeability. In this way, efficiency disciplined their behaviour without the need for external coercion: “the coercive forces [...] take a disciplinary form” (Foucault, 1980, p. 107).

Consistent with the findings of Sweeney and Pierce (2006), the way in which interviewees spoke about efficiency suggested that a very high level of efficiency is required to record all time spent on a chargeable task. The junior accountants seemed to internalise the idea that their use of time would always be slightly imperfect, thereby offering themselves to the firm late at night or on the weekend as a way to compensate for any of their own inefficiencies. Even if this met with some internal resistance, and they struggled with a sense of exploitation, they were able to endure it for their “career”.

As Foucault said, “time measured and paid must also be a time without impurities or defects; a time of good quality” (Foucault, 1977, p. 151). This is reflected in the way in which the junior accountants complete their timesheets: “Sometimes you need to have a break but it’s not great to write on your timesheet, ‘having a break’” (Male, second year).

This kind of behaviour was also apparent in Lewis’ (2007) study, where phone calls and toilet breaks were not charged to the client and the employees just accepted the work day would need to be longer in order to fit these activities in. Given that there is substantial evidence to suggest that “a break” can increase efficiency (e.g. Berman and West, 2007; Carlin, 1997), much of this behaviour has to do with perceptions and securing the right kind of identity within the professional environment of a large accounting firm. It is one thing to be efficient, but something else entirely to be seen as efficient.

These ideas about efficiency contribute to a culture that is contrary to WLB. The constant need to appear efficient, to speak of the self in terms of efficiency and to ensure that all records of work signal this efficiency to “power” means junior accountants work long hours. They do not record these hours, and they learn to accept them – indeed, they speak of themselves as inefficient if they need to under record time, implying that it is somehow their fault that it takes longer than budgeted to do the work required. Although many of our interviewees articulated some frustrations with the amount of work they were given and the impact it had on their lives, not one of our interviewees sustained this position throughout the interview. Most felt it was their choice. They felt sure the sacrifices now would mean more opportunity later and a better chance to balance work and life.

Our interviewees spoke a lot about their careers, and they often used this as a way to make sense of their willingness to work long hours and the need to sacrifice life now – to secure WLB in the future.

“A path to a better place”: the career discourse

Like the ideas about efficiency that were present within the firms, the conceptualisation of “career” by our interviewees also disciplined their behaviour. In our interviews, working more for “your career” was a more powerful driver than doing it for the client.

The “career” discourse is a distinctive feature of accounting firms (Kornberger *et al.*, 2011). As McKinlay (2002) suggests, “the word ‘career’ speaks of a promise, the vow that an organization makes to the individual that merit, diligence and self-discipline would be rewarded by steady progress through a pyramid of grades” (p. 596). In these firms, rather than a promise of progression through the organisational pyramid, it is more a promise of future opportunities – including those that lie beyond the organisation. Many interviewees spoke about these opportunities that awaited them as a reward for their sacrifice of WLB:

You get the [firm’s] brand name on your resume, you get the qualification and then you can go off and get some better work-life balance. It’s like earning your stripes, it’s maybe a path to a better place (Male, second year).

Arguably, the brand name and qualification are external signs of success, facilitating the junior accountants' construction of their identity through career. Many of our interviewees described this "better place" as one of opportunity (and better WLB):

I guess it's because Big Four opens up so many doors. It's the experience. So you've got a lot of people just hanging in there until they have that really good opportunity come their way (Female, second year).

The demands placed on the junior accountants are clear when the interviewee says they are "just hanging in there" until opportunities appear. The junior accountants discussed this idea as taken-for-granted, that their ticket to the "better place" would certainly appear as their reward for working hard in these firms. In this case, as the career project is central to their identity ("we are what we make of ourselves" (McKinlay, 2002, p. 597)) and the hope for a "better place" lures the interviewees away from WLB (Grey, 1994).

Grey (1994) investigates how discourse linked with identity can ensure significant discipline is exercised on the self within accounting firms as career "offers a vehicle for the self to 'become'" (Grey, 1994, p. 481). Excessive work to ensure career success then becomes a "project of the self" (Grey, 1994, p. 484) and the exploitative benefits secured by the firm can be ignored – or at least tolerated and understood. One of our interviewees said "It's my choice to work on the weekends, to put in those extra hours to further my career" (Female, third year).

The firms appear to recruit junior accountants with a demonstrated propensity for self-discipline: "In the end everybody that they've recruited are very ambitious and very [...] competitive. So they're going to give up that work-life balance to put in those hours" (Female, third year).

And many said that they were willing to work long hours in order to stand out:

If you want to get your name forward, and get promoted, then you need to do something that makes you stand out [...] usually the strategy most people employ to get ahead is to work hard (Female, third year).

These ambitious and competitive employees accept long hours as signalling their commitment to career. For many of the interviewees, career justifies their inadequate WLB and the career discourse has a powerful effect on their lives. It shapes their identity and impacts their priorities and their use of time.

Some interviewees also spoke of the pressure placed on them to sacrifice WLB in the interests of what they perceived to be their career. For some respondents, this became apparent to them in the interview process. As one interviewee said:

Actually, come to think about it, it feels quite odd because I was always under the belief that I'd like to be someone that's working to live not living just to work [...] but now, realistically looking at it, the way I've been approaching things is that I have been doing it the other way around. At the same time it's understandable because well, at the start of your career, this is where the hard yards will come from (Male, second year).

This quote demonstrates the difficulties of WLB as a lived experience. Here, the employee recognised that his approach to work was contrary to his earlier expectations. However, despite these expectations, it is clear that he believed it was necessary to work long hours early in his career.

The junior accountants seemed to hold the belief firmly that their lack of WLB was a period of sacrifice and that they would eventually have more control of their WLB. However, people who were more advanced in their careers within the firms

seemed to continue to sacrifice WLB to “get work done” – with one interviewee saying “I can’t see one person going home at five sharp, it’s always after six” (Female, first year).

“This is where the hard yards will come from”: the web of control revisited

I understand why it’s got to be like that. That’s the key thing [...] hopefully I can make the change later on (Male, second year).

In junior accountants’ discussion of the time budgeting system, “efficiency” and “career” they make their working lives real. They exchange information with each other through conversations and behaviours that ensure they work long hours to meet the budget (but charge only the “right” amount), that they are not seen as inefficient, and that all of this is necessary to enable their career. One interviewee said “it’s your own colleague[s] that are watching you [...] more than your bosses [...] it’s your peers that notice you slacking off” (Male, third year).

The discourses underlying disciplinary mechanisms can affect the potency of these mechanisms (Knights and Collinson, 1987) and this is certainly the case in the current study. Our work confirms Gendron and Spira’s (2010, p. 298) view that “individuals construct their identities [...] though the taking up of surrounding discourses” and these “discourses are not neutral entities”. In this case, the discourses of efficiency and career motivated these junior accountants to work long hours, many of which were never reported, and never formally found representation in the firms’ KPIs or performance evaluation systems. The career discourse intensifies the disciplinary effects of the time budgeting mechanism and the discourse of efficiency. Pressures to under report chargeable time can be better understood in this context. The three controls directly affect WLB. The career discourse justifies junior accountants’ inadequate WLB and it amplifies the efficiency discourse and time budgeting process.

The career discourse is powerful because of the relationship it has to the junior accountants’ emerging professional identity (Collinson, 2003). This reinforces Roberts’ (1991) view that our “position in the hierarchy serv[es] as an objective confirmation of relative value and worth” (Roberts, 1991, p. 360). In these firms, where the employees are ambitious and competitive, their insecurity manifests into anxiety (Collinson, 2003) and for many the antidote to this anxiety is to secure their identity through career success (Grey, 1994).

The career discourse intensifies the discourse of “efficiency”, and having an identity as an efficient worker becomes a way in which the junior accountants feel they can reach the “better place” with more career opportunities. Although it is logical to expect the discourse of efficiency to contribute to the WLB of junior accountants – working efficiently might mean work can be completed faster, allowing more time for other activities – ideas of “efficiency” actually impaired WLB.

The utilisation figures produced through the time budgeting mechanism establish the required standard of performance and directly can influence the career opportunities of junior accountants (Roberts, 1991). As Anderson-Gough *et al.* (2001) write, “of particular importance to the advancement of career in accounting firms is an active engagement with the politics of time” (p. 100). Understanding how time should be recorded is critical to career progression.

These controls are powerful together, and even more powerful because they are not imposed externally on our interviewees. It would be doubtful that controls could be more powerful than those produced by the self, exercised on the self and rationalised as critical to the self’s emerging identity.

Conclusion

The organisational culture within large multinational accounting firms appears to work against WLB – both in terms of the initiatives driven by the firm and the WLB aspirations of their employees:

If the culture is built around having work-life balance [and it] is openly stated up front that work-life balance is an important thing, then it will help a lot more (Male, second year).

Our interviews suggested that MCS work through culture and identity, producing a web of control that prohibits these junior accountants from achieving WLB. This web of control is partly constructed by the junior accountants themselves. Although our interviewees could see they were working long hours, and most felt frustrated by an inadequate WLB – all self-disciplined and rationalised their long days and weekends of unpaid and unreported work in terms of the benefits to their career. It is clear that these young professionals experienced a tension between their desire to achieve WLB and the sacrifices they viewed necessary in order to achieve within their career. As a result, WLB could wait until later. Despite their faith that WLB would present itself at some point in their career when they would have more choices and control over the way they worked, none of our interviewees spoke of people within their organisations who appeared to have a desirable WLB. This suggests the tension between WLB and the investment junior accountants feel they should make in their career remains largely unresolved.

Based on our discussions with these interviewees, it was clear that the three key controls discussed in this paper constructed an organisational culture that worked in opposition to WLB. The informal controls within organisations are often difficult to identify because they work through the identity of the junior accountants to produce the kind of emergent professional who is “willing to get the work done”. Through a combination of formal and informal controls, the long-hours culture in the accounting firm is rewarded and sustained.

Unfortunately, we were unable to gain access to our interviewees through formal channels within the firms and as a result we were unable to explore the relationship between formal organisational policies and what we were told about their experiences at work. And whilst this did not derail our project, there is still considerable scope for future research – especially research that may shed light on the way organisational culture and MCS impacts the lived experience of formal WLB policies within large multinational accounting firms.

Whilst our interviewees said the accounting firms had WLB policies in place, the culture within these firms made it difficult for the junior accountants to achieve an adequate WLB. It appeared that “the primary focus on efficiency and money underpins reluctance to confront real change” (Lewis *et al.*, 2003, pp. 833-834). To change the long hours culture within the accounting firms (and other organisations) our research suggests these firms will need to make changes to their formal and informal management controls (Hofstede, 2001).

It was clear that many junior accountants are not satisfied with their WLB, but work at these firms remains desirable, even if it was to be just for a few years. Foucault’s ideas on power, discipline and discourse helped us explore why junior accountants work long hours despite their firms policies and their desire for WLB. Our interviewees often referred to their emergent identity, as people and professionals and this seemed to help them make sense of the long hours they were working. For all of our interviewees, career success was central to their identity.

The key controls of the time budgeting mechanism, the efficiency discourse and the career discourse each contribute to this process. Woven together, these controls constitute a very powerful control system because together they have an intimate impact on the junior accountant – ultimately affecting his or her sense of self. This identity work is ongoing – because “whatever one gets hold of is ‘never it’” (Kosmala and Herrbach, 2006, p. 1423) – this includes the structuring of identity in order to secure better WLB, at some point in the future. The self is repeatedly reworked to be more efficient, more chargeable and with better career prospects without any clear reassurance that the self has arrived because “there is always next weekend to catch up with friends or family” (Female, third year).

Notes

1. Following Grey (1998), to improve readability, some quotations from interviewees have been edited very slightly.
2. There is, however, more research on the relationship between management controls and national culture. Chenhall (2003) provided a useful overview.
3. Johnson *et al.* (2008) cite Detert *et al.* (2000), Hofstede *et al.* (1990) and Schein (1992).
4. Whilst Miller and O’Leary’s (1987) focus was on governmentality, their findings are still relevant for discipline.

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