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"Domination and resistance in an audit firm: the role of internal competition for career in the regulation of behavior"

This paper focuses on methods of control and organizational practices in PSOs in particular in audit firms. Audit firms are PSOs known for their high efficiency and the professional involvement of their employees. Their organizational model and managerial methods are imitated and cited as exemplary.

The literature has often presented the high auditors' commitment at work as a result of their professional identity and strong socialization that produce obedience and work's compliance.

From an ethnographic inquiry, this work aims to show that commitment at work in audit firms is not due to cultural control: we must articulate and create a bridge between the structural level (practices and organizational rules) and the cultural level (beliefs, identity). Thus we show that the firm is a social formation where interdependencies bind individuals to each other to acquire the prestige they need to their careers. The career has a regulatory function for tensions. Reputation is obtained through complex games where formal and informal resources are unequal. This is the competition for reputation that generates commitment at work.

This article puts into question the capitalist employment relationship and the potential domination effects. Obedience is partly consented by the employees' participation in an internal competition for career that generates interdependence and alienating peer control. Nevertheless compliance generated by the internal competition is convergent with the company interests and the productive efficiency. So domination in a capitalist relationship can be

analyzed as the organization's ability to control the competition and steer it in the direction of its interests.

METHODOLOGY

Field

To learn more about how obedience is produced in a professional organization service (PSO), we have chosen to do an ethnographic study in an auditing firm. I was hired as an intern for 3 months in one of the "Big Four". This probationary status showed some benefits for the survey: first trainee status put me in a position where I was legitimate to ask any (naïve or technical) questions about the business and operations in the firm. Then take notes during the observations was facilitated by the type of activity: I could simultaneously control company accounts on the same computer and record my observations. In addition, the fact that my identity was not revealed allowed collecting more neutral information on the functioning of this environment, without creating bias. Finally, this three-month investigation was supplemented by interviews with thirty auditors (current or former) of the same firm.

The selection of an audit firm is justified in several ways. First, the Big Four organizations are particularly renowned for their employees' efficiency and their intense commitment at work: employees are known to spend a lot of time at work (more than 70 hours weekly). Second, access to the field was easier because of the several recruitments of students in this area.

Question

Why salaried individuals are sometimes willing to sacrifice their night and weekend to perform the audit tasks? This point is central to put into question potential domination effects in the capitalist employment relationship. From a traditional Marxist critical standpoint, the objective truth of the employment relationship in a capitalist mode of production is alienation: the employer (the owner) extorts capital gain. This objective truth is often obscured by a subjective truth that constitutes the work reality for the worker: "commitment to work (so the ignorance of the objective truth as exploitation of labor), which leads to find an intrinsic profit in work, irreducible to simple cash income, is part of the actual conditions of work performance and domination" (Bourdieu, 1997). But without discussing the possible inherent

domination in a worker's normal wage relationship, it is interesting here to understand why and in which organizational context, an employee may be led to over-commit in his work (regardless of money compensation, because in terms of hourly rate, those auditors, who work some weeks more than 70 hours, earn rather low wages).

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