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**THE DISCURSIVE CONSTITUTION OF THE ‘MANAGEMENT CONTROL’  
ORGANISATION**

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ORGANISATION**

Tese apresentada ao Departamento de Contabilidade e Atuária da Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo como requisito para a obtenção do título de Doutor em Ciências.

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**Dedico ao Theo, meu filho, pelo amor  
que nos motiva a querer ser melhores.**



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**Não basta abrir a janela  
Para ver os campos e o rio.  
Não é bastante não ser cego  
Para ver as árvores e as flores.  
É preciso também não ter filosofia nenhuma.  
Com filosofia não há árvores: há ideias apenas.  
Há só cada um de nós, como uma cave.  
Há só uma janela fechada, e todo o mundo lá fora;  
E um sonho do que se poderia ver se a janela se abrisse,  
Que nunca é o que se vê quando se abre a janela.**

*(Alberto Caeiro, 20/04/1919)*



## RESUMO

A ideia de ‘controle gerencial’ refere-se a estabilidade no ambiente organizacional, no sentido de direcionar o comportamento dos empregados em direção a um conjunto de objetivos ‘organizacionais’. Mais do que uma coleção de artefatos gerenciais, entretanto, este significante rotula um conjunto específico de objetos e práticas, os quais tipificam um regime de práticas tipo ‘controle gerencial’ ao mesmo tempo em que são direcionados, habilitados e limitados por ele. Nesse sentido, diversas lógicas sociais e políticas tipo ‘controle gerencial’ são materializadas por meio desses objetos e dessas práticas e por meio do regime de práticas cristalizado, então sendo reconhecidas como lógicas constitutivas tipo ‘controle gerencial’. Ao longo do exercício dessas lógicas – instituição política de lógicas sociais – um discurso organizacional tipo ‘controle gerencial’ é constituído, então constituindo a ‘organização’ tipo ‘controle gerencial’, então sendo experienciada como uma típica organização de ‘controle gerencial’. A organização – e a organização tipo ‘controle gerencial’ – não acontece como um fenômeno aleatório, mas acontece pela constituição de discurso organizacional tipo ‘controle gerencial’. A presente tese desenvolve os argumentos visando a essa descrição essencial, trabalhando sobre teoria pós-estruturalista do discurso e seguindo um círculo retrodutivo de problematização, construção teórica e persuasão/intervenção para pesquisa em ciências sociais visando a responder a questão de pesquisa sobre a dinâmica por meio da qual lógicas tipo ‘controle gerencial’ são articuladas e então constituem discursos organizacionais específicos ao contexto. Um estudo de caso foi desenvolvido na *Enterprise*, uma empresa metalúrgica familiar, e cinco contribuições teóricas são então propostas, considerando o processo dinâmico de constituição da organização, a diferença conceitual entre teoria do discurso e teoria institucional, o papel poderoso dos atores políticos para instituição, desinstituição e reinstituição de lógicas sociais, a relevância de usar artefatos de contabilidade gerencial como ferramentas para materialização de lógicas sociais ‘controle gerencial’, e a materialização de discurso hegemônico tipo ‘controle gerencial’ por meio do processo de realimentação com a articulação do regime de práticas.



## ABSTRACT

The idea of ‘management control’ regards stability within the organisational environment, in the sense of directing the behaviour of employees towards some set of ‘organisational’ objectives. More than a collection of managerial artefacts, however, this signifier labels a specific set of objects and practices, which typify a regime of practices ‘management control’ at the same time that they are driven, enabled and constrained by it. In this sense, diverse ‘organisation’-like social and political logics are materialised through these objects and practices and through the crystallised regime of practices, then being recognised as ‘management control’-like constitutive logics. Throughout the exercise of such logics – political institutions of social logics – a ‘management control’-like organisational discourse is constituted, hence constituting the ‘management control’-like ‘organisation’, then being experienced as a typical ‘management control’ organisation. The organisation – and the ‘management control’-like organisation – does not happen as a random phenomenon, but it happens out of the constitution of ‘management control’-like organisational discourse. The present thesis develops the arguments towards this essential description, working on post-structuralist discourse theory and following a retroductive circle of problematisation, theory construction and persuasion/intervention for research in social sciences, willing to answer the research question regarding the dynamic whereby ‘management control’ logics are articulated and thus constitute contextually-specific organisational discourses. A case study has been developed at the Enterprise, a family-owned metallurgic business, and five theoretical contributions are then proposed, regarding the dynamic process of constituting the organisation, the conceptual difference between discourse theory and institutional theory, the powerful role of political actors for instituting, de-instituting and re-instituting social logics, the relevance of using management accounting artefacts as tools for materialising ‘management control’ social logics, and the materialisation of ‘management control’-like hegemonic discourse through the feedforward process with the articulation of the regime of practices.



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# 1 INTRODUCTION

## 1.1 Overview

Management control is all about stability within the organisational environment. Either it is developed aiming for establishing stability, i.e. guiding the organisation into viable patterns of activity, or for re-establishing stability, i.e. supporting the organisation into responding to contingencies, specially changing environmental factors. Diverse theoretical developments tackle these issues of either establishing or re-establishing organisational stability – thus reaching such internal cohesion required for survival and continuation – several of them grounding upon a fundamental (ontological) assumption of an overall structure ‘structuring’ the organisation. It should only be a matter of configuring the organisation properly and arranging its internal parts (behaviours, systems and organisational forms) in order to ‘fit’ with a given organisational environment. Or else it should be a matter of surpassing empirical contingency when designing, implementing and using control artefacts.

Albeit necessary and maybe even temporarily reachable, a complete arrangement of all components within an organisational set – as in any social order – is impossible; neither is it possible a complete (super)structure which contain all elements in any field, nor is the social order amenable to only empirical contingency, but also to radical contingency. In this thesis, the idea of ‘management control’ – as a possibility, as a contingency, as a necessity – is discussed upon such poststructuralist grounds, and organisational stability is acknowledged as a matter of discourse given the articulation of typical ‘management control’-like logics within the organisational environment.

In order to develop such theoretical contribution, the present research effort is presented, starting from the constitution of the problem of study and reckoning upon an underlying set of theoretical underpinnings. The logic of this research effort is based on the premises of retroductive circle, as proposed for developing research in social sciences. It is upon the fundamental problematisation and pre-theorisation that the research proposal (including the main research question) is constructed, hence the following sequence of arguments throughout this introductory chapter. Until the closing of this introduction, the fundamental (organisational) anomaly that calls for thought and theorisation shall be highlighted, thus demanding the research developments that are described through the next parts.

## **1.2 Constituting the problem of study**

The task of harnessing human efforts for the attainment of organizational objectives has always been of paramount importance. In their endeavor to gain control over the behavior of people, most organizations use a combination of mechanisms, including personal supervision, standard operating procedures, position descriptions, performance measurement and reward systems. Taken together, these mechanisms constitute the organizational control system.

(Flamholtz, Das, & Tsui, 1985, p. 35)

Starting from this statement, Flamholtz et al. develop an integrative model to deal with management control, which could possibly help on the design of more effective control systems and then more effective organisations.

Management control regards the efforts of organisational people to influence and direct the behaviour of others within the organisation in order to increase the probability that they will decide and act 'effectively', thus contributing to the realization of some set of 'organisational objectives' (Abernethy & Chua, 1996; Flamholtz et al., 1985; Macintosh & Quattrone, 2010; Merchant & Van der Stede, 2003; Merchant, 1985). It is a matter of securing sufficient

resources and mobilizing and orchestrating individual and collective action through viable patterns of activity in a changing environment towards given ends (Alvesson & Kärreman, 2004; Berry, Broadbent, & Otley, 2005; Langfield-Smith, 1997; Simons, 1995).

Management accounting artefacts are ubiquitous in regard to management control as an effect of the *classical model* of management control as developed since Robert Anthony's seminal work<sup>1</sup> (Berry et al., 2005; Hewege, 2012; Lowe & Puxty, 1989; Otley, 1994; Puxty, 1998). Anthony's idea of control was intended to be a broadening out of the more technical kinds of accounting and revolved around fixing responsibility centres, as well as programming, analysing and reporting financial performance (Hewege, 2012; Lowe & Puxty, 1989). Moreover, this classical theory grounds on the belief that "economic activities in the developed industrial societies were organized into clearly distinct and well-bounded corporations in which managers coordinated work and sub-units through systematic rules and procedures" (Whitley, 1999, p. 507). The controllers, Whitley continues, "were assumed to be 'management', i.e. the élite group at the apex of an administrative pyramid, who acted in the interests of organisational efficiency, or perhaps effectiveness" (p. 508).

It was an unintended consequence of Anthony's work though, that the study of control became narrowed to accounting and thus that management control has primarily been developed in an accounting-based framework (Otley, Broadbent, & Berry, 1995; Otley, 1994). Given an influence of general systems theory upon organisational theory during the same period when such form of management control theory gained popularity (1960s), "it

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<sup>1</sup> Anthony, R. N. (1965). *Planning and control systems*. Boston: Harvard University Press.

(management control theory) became inseparable from organizational theory in general and systems theory in particular” (Hewege, 2012, p. 4; cf. Otley et al., 1995). In this sense, management control systems – as referred by the systems, rules and practices that management put in place in order to direct employee behaviour (Malmi & Brown, 2008; cf. Merchant & Van der Stede, 2003) – were extensively designed, used and researched as artefacts of organisational control.

Yet the accounting-based approach to management control invited diverse criticisms over the classical theory. Hewege (2012) offers a review of these developments, especially considering its association with organisational theories, and Whitley illustrates the criticism:

This approach has been criticised for being too narrow, for assuming managerial consensus over objectives, for taking worker acquiescence and passivity for granted, and for generating universal – or at least highly general – recipes when it has become increasingly clear that patterns of work organisation differ greatly across sectors, regions and countries, as does the nature of firms and economic actors more generally, in ways that have significant consequences for how economic activities are coordinated and controlled. (Whitley, 1999, p. 508)

One strand of criticism was pioneered by Hopwood (1974), when he suggested that the desire for control is rather personal – even though rapidly translated into organisational terms – reflecting stronger care for predictable and regular behaviour than for effective behaviour towards objectives attributed to the organisation. In the same line, and following earlier argument from Drucker (1964), he suggests a paradox regarding the idea of management control: “in many cases, ... managers have actually achieved less overall control over the behaviour of the other members of their enterprises as a result of using the ever increasing number of individual controls” (Hopwood, 1974, p. 18). Or, as Drucker had put it: “The word ‘*controls*’ is not the plural of the word ‘control’. Not only do more ‘controls’ not (sic) necessarily give more ‘control’ ” (Drucker, 1964, p. 286; italic in the original).

Hence, the development of some sort of ‘management control’ process, throughout the design and use of diverse ‘management control systems’ and towards the fulfilling of specific ‘organisational objectives’, may evolve to “a vicious cycle of controls and countercontrols, and if this occurs, the overall level of organisational control can fall” (Hopwood, 1974, p. 21).

Diverse strands of research were developed attempting to understand and maybe even solve this paradox. For instance, Hopper and Powell (1985) suggest that it could be a matter of design problems of the control artefacts – they may present economic or mathematical problems, or maybe the practitioners should receive better education in accounting in order to use them. Or else, it could be a misfit of the artefacts’ attributes and characteristics with environmental factors affecting performance. If neither design nor arrangement problems, it could possibly be matter of internal, personal problems, either cognitive limitations – messages being misinterpreted or being interpreted differently than what they should – or motivational.

It is noticeable that these attempts to justify the problems related to management control – and then prescribe solutions to them – do not question a (suggested) human tendency to dysfunctional behaviour [present since original proposals of control artefacts, e.g. Merchant and Van der Stede (2003) and Berry et al. (2005)], or even how this tendency has been described. They merely question the tool set to deal with it: “the awareness of ‘behavioural dysfunctions’ merely spurred on their [accounting researchers’] endeavours to refine measurements to rectify such aberrations” (Hopper & Powell, 1985, p. 435).

Moreover, these attempts are frequently based on the same economic and organisational assumptions which support much of the rationale about management control. For instance, functionalist and determinist assumptions regarding the behaviour of people using or being

affected by the use of these systems, commonly present in the literature proposing such systems (Chua, 1986b; Puxty, 1998), are also frequently maintained on the research about the dysfunctional behaviours of those people, either these behaviours were stimulated or were not minimised through the use of control systems.

The rationale of management control takes for granted some simplifying assumptions about human behaviour and incentive mechanisms (Alvesson & Kärreman, 2004; Dermer & Lucas, 1986; Schiehl, Borba, & Murcia, 2007): the agents are naturally utility maximisers and respond deterministically to incentives, so they may be ‘directed’ in their behaviours and actions (Ouchi, 1979; Puxty & Chua, 1989; Puxty, 1998; Speklé, 2001). This functionalist perspective grounds also much of the research effort regarding it. As Chua argued about this:

Mainstream accounting research is dominated by a belief in physical realism. ... [Moreover], this prior assumption leads to a distinction between observations and the theoretical constructs used to represent this empirical reality.

... This belief in empirical testability has been expressed ... in the positivist's belief that there exists a theory-independent set of observation statements that could be used to confirm or verify the truth of a theory. (Chua, 1986a, pp. 606–7)

Whilst economic rationalism and determinism support theoretically such rationale, objectivism and positivism support epistemologically and methodologically the research upon it. As a consequence, management control as a concept materialises through sets of control systems implemented in order to rectify the previously-stated human behaviour within the organisational environment. It is control as means to an end – “management control processes ... concerned with the cognition and application of, *ideally*, substantively rational choice models for enterprise control” (Puxty & Chua, 1989, p. 134; emphasis added) – yet this end has been positively stated in advance of the actual performance of management control.

Research about management control should then be questioning these basic behavioural and organisational assumptions, not grounding unquestionably upon them. The very idea, for instance, of dysfunctional behaviour brings within it the suggestion of a 'functional' possibility, certainly an ideal which is socially constructed within the organisational environment. Functionalist stances has traditionally been a very common approach to management control research and practice (Berry, Coad, Harris, Otley, & Stringer, 2009; Otley et al., 1995). As Macintosh and Quattrone put it:

Notions such as the 'utility function,' or more simplistically the idea of an identifiable 'need,' open the way to value judgments about whether an action is more or less functional to their satisfaction.

... Their aim [the scholars of management accounting and control systems' aim] is pragmatic—to achieve better regulation and control of the status quo.

... The corollary of this functionalist perspective is a firm belief in a notion of 'fitness'—some behaviors, systems, and organizational forms are more 'fit' to survive in a given environment and others are not. (Macintosh & Quattrone, 2010, p. 43)

However, the consequent dichotomy functionality-dysfunctionality is invalid. It mirrors another one highlighted by Puxty and Chua:

The question of rationality-irrationality is itself invalid. It is the wrong question – that is, such a dichotomy is the wrong metric. ... Rationality is in the eye of the beholder, and the rationality of any act is not structurally intrinsic to that act but inheres only in the perception of the observer which may to a greater or lesser extent be grounded in the norms of society. Thus, if we claim that actions within organisations are in some way 'irrational' we are merely stating that they do not conform to the norms of society as we perceive them. (Puxty & Chua, 1989, pp. 134–5)

It also mirrors a similar, more fundamental dichotomy between true and false statements. "Truth is not a feature of externally existing reality, but a feature of language. Hence, there is no extra-discursive instance, in terms of empirical facts, methodological rules, or privileged scientific criteria, which can safeguard either Truth or Science. Truth is always local and flexible, as it is conditioned by a discursive truth regime which specifies the criteria for

judging something to be true or false” (Torfing, 2005, pp. 13–4). In the same way, the question of functionality-dysfunctionality is also only in the eye of the beholder, not structurally intrinsic to any behaviour, but conditioned by a discursive structuring regime which specifies the criteria for judging some behaviour either functional or dysfunctional.

More than a collection of functional artefacts established within an organisation in order to provide ‘fitness’ with a given environment, management control regards a process of seeking stability within this social order. Discussions grounding on institutional theories have been prolific in developing arguments regarding organisational stability and change in general and relating such movements with management control in specific.

In the sense of institutional theory, organisational practices reflect more than technical demands and resource dependencies – more than functional ‘fitness’ – but they are also shaped by *institutional forces*<sup>2</sup> (Meyer & Rowan, 1977; Powell, 2007). These include, for instance, rational myths, knowledge legitimated through formal education and enacted through personal and interpersonal experiences, public opinion, law formulations etc. “Organizational practices and structures are often either reflections of or responses to rules, beliefs, and conventions built into the wider environment” (Powell, 2007). As reflections of institutional forces, organisations represent instances of social stability, routinely enacted through stable patterns of recurrently reproduced processes and sequences of activities (Jepperson, 1991). In this sense, institutionalization regards the processes by which such

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<sup>2</sup> To be precise, these are underpinnings of so called ‘new institutional sociology’, as institutional theory has been developed since mid-1970s grounded on open systems perspectives for organisational studies. See, for instance, Scott (1981) for a discussion about the developments from closed to open systems perspectives on organisational theory, and Scott (2008) for a review about new institutionalism.

patterns achieve normative and cognitive fixity, and become taken-for-granted (Powell, 2007).

Regarding management control – and specially the management accounting artefacts that support the search for managerial control within the organisation – developments underpinned on institutionalism argue about control technologies adopted not so much as result of rational choice processes, but rather to meet organisational needs for social and political legitimacy [see Baxter & Chua (2003) and Berry et al. (2009) for reviews]. “Management accounting practices ... are seen as ‘rational myths’ that confer social legitimacy upon organisational participants and their actions” (Baxter & Chua, 2003, p. 100).

In this sense, control is instituted through the rules and routines which are “institutionally (socially constructed) determined and [which] are the context within which practices exist” (Berry et al., 2009, p. 13). In this sense, whatever ‘management control’ means within an organisational set, it regards practices which are driven and constrained within socially institutionalised organisational rules and routines; and so these practices are socially legitimised, and so they become ‘organisational’, taken-for-granted practices. Organisations are then stabilised through institutionalising processes.

Institutional theory when drawing on the processes whereby practices become institutionalised mirrors structuralism. As assumed within structuralist phenomenology and Gestalt psychology, human minds either recognise structures in whatever the attention is turned to, or else they project structures into whatever they attend to (Sturrock, 2003). Whereas institutional theory argues about organisational isomorphism following the search for legitimacy (DiMaggio & Powell, 1983), structuralist perspective considers the possibility of superstructure:

Two structures functioning in parallel ... can be described as 'isomorphic' or of like form ... The ultimate Structuralist dream (or fantasy) might be of the discovery of a Structure of Structures which would enable us to claim that all structures were isomorphic of one another.

(Sturrock, 2003, p. 52)

Institutional theory may be then regarded as grounded on structuralist underpinning. Whilst reality is still perceived as real, it is socially constructed out of some fundamental structure of meanings (Berger & Luckmann, 1966). Irrespective this structure be called 'culture', 'institutions', 'system of intelligibility', or 'public available system of significant symbols' – be sources of the interpretive strategies whereby we construct meaning (Fish, 1980) – it precedes us.

It is clearly not the case that individuals encounter phenomena in the world and make sense of them one by one. Instead, we are all born into a world of meaning. We enter a social milieu in which a 'system of intelligibility' prevails. We inherit a 'system of significant symbols'. For each of us, when we first see the world in meaningful fashion, we are inevitably viewing it through the lenses bestowed upon us [by such pre-established cultural or institutional structure].

(Crotty, 1998, p. 54)

In the specific management accounting and control sense, some strands of research and rationales – among the so called 'alternative' or 'interdisciplinary' perspectives – also characterise the constitution of 'reality' as a product of ongoing constructive and interpretive acts. "Organisational participants are seen as continuously ascribing meanings to sets of practices that become known as management accounting" (Baxter & Chua, 2003, p. 103). Or, as described by Morgan (1988) regarding the practitioner's role: "accountants often see themselves as engaged in an objective, value-free, technical enterprise, representing reality 'as is'. But in fact, they are subjective 'constructors of reality'. ... They are not just technicians practising a technical craft. They are part of a much broader process of reality construction, producing partial and rather one-sided views of reality" (p. 477; cf. Hines, 1988).

However, ascribing meanings and constructing reality are performed out of pre-established bunches of organisational meanings, the “lenses bestowed upon us” (op. cit.) or the institutions that precede us and which we are already embedded in (Fish, 1980). Considering some myriad of ‘organisation’-like signifiers taken into account when running businesses, organisations and processes, they are read in relation to each other and in relation to diverse assumptions that constitute the rationale. For instance, typical organisational signifiers such as ‘performance’, ‘efficiency’ and ‘efficacy’ are read in relation to the signifiers ‘costs’, ‘revenues’, ‘profits’, ‘budgets’ etc., which are thus underpinned on (whatever is read into) ‘objectives’, ‘strategies’, ‘scenarios’, and so on. Ascribing meanings is then – following such structural linguistics<sup>3</sup> – a process of negation, each signified being stated in relation to the others, i.e. in relation to what the others are not (Puxty, 1998; Sturrock, 2003).

Considering the possibility of such closed system of meanings – in which all signifieds are internal to moments of this system, and every social action shall only repeat an already existing structure of meanings and practices – the challenge for researchers and practitioners is about reaching such fullness, shifting research and practice (and discussions, and propositions, and implementations, etc.) to an epistemological level of rationalisation (Quattrone, 2000). It becomes a matter of searching for and establishing the proper way of reaching and compiling the whole set of elements that compose the structure. Moreover, it becomes a matter of surpassing empirical contingency, either the researchers and practitioners are limited themselves (directly or through methods and methodology), or they assume the

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<sup>3</sup> Originally developed throughout the courses on general linguistics by Ferdinand de Saussure.

limitation of the subjects of their researches and practices (for instance the people affected by control artefacts).

In spite of pre-established structures of meanings to constitute the rationale of management control and the organisational developments that ground on it, a diverse ontological perspective should be considered, acknowledging complete systems of meanings as necessary, albeit impossible. This statement summarises a post-structural critique upon structuralism, grounding the proposal for a discursive ontology.

This ontology of the social acknowledges the primacy of intersubjective objectivity and of subjective practices for articulating meaning to signifiers and to the corresponding objects and practices within a social order. Moreover, this ontology highlights the social antagonism present within this environment, as well as the emergent political projects endeavoured by interested parties to hegemonise ('stabilise') it (Howarth & Stavrakakis, 2000; Howarth, 2000; Laclau & Mouffe, 2001).

### **1.3 Discourse theorising on management control**

Discourse theory represents different things to different people, regarding especially what is meant by discourse and how power struggles are conducted within a social order. Generally speaking, it is possible to recognise at least three traditions of discourse theory (Howarth, 2000; Torfing, 2005).

To begin with, there is discourse theory in the "narrow linguistic sense of a textual unit that is larger than a sentence, and [it] focuses on the semantic aspects of spoken or written text" (Torfing, 2005, p. 6). Hence, discourse analysis in this tradition is "concerned with the

investigation of ‘language in use’ and attention is focused on the analysis of ‘talk and text in context’ ” (Howarth, 2000, p. 6).

The linguistic bias of the first generation means that there is no attempt within *sociolinguistics*, *content analysis*, and *conversation analysis* to link the analysis of discourse with the analysis of politics and power struggles. ... [Moreover, both of *discourse psychology* and *critical linguistics*] early discourse theories are trapped in a purely linguistic analysis of the semantic aspects of discourse, and the notions of ideology and power remain undertheorized.

(Torfing, 2005, p. 6; italics added, identifying typical discourse theories of this first tradition)

*Critical Discourse Analysis* (CDA) labels the second tradition of discourse theory, having Norman Fairclough as its main developer and drawing on Michel Foucault’s archaeological and genealogical writings (Torfing, 2005; cf. Howarth 2000). Discourse is not restricted to spoken or written language anymore, yet it is still defined as “an empirical collection of practices that qualify as discursive in so far as they contain a semiotic element” (Torfing, 2005, p. 7). Whilst this tradition has extended the concept of discourse to include politics and power struggles, it is still reduced to a subset of a broader range of social practices and to a “linguistic mediation of the events that are produced by the causal powers and mechanisms embedded in the independently existing structure of society” (*ibid.*, p. 7).

Following towards the third tradition of discourse theory, the concept of discourse is widened again in order to cover all social phenomena. “These are discursive because their meaning depends upon a decentred system of contingently constructed rules and differences. Discourse no longer refers to a particular part of the overall social system, but is taken to be coterminous with the social” (Torfing, 2005, p. 8). Moreover, this tradition is post-structuralist in nature, since a fundamental presumption of a transcendental centre that structures the whole social is abandoned in favour of a quasi-transcendental notion of discourse which partially fixes social meanings. As Torfing puts it:

Discourse theory aims to draw out the consequences of giving up the idea of a transcendental centre. The result is not total chaos and flux, but playful determination of social meanings and identities within a relational system which is provisionally anchored in nodal points that are capable of partially fixing a series of floating signifiers. (Torfing, 2005, p. 13)

Among diverse post-structuralist writers and discourse theorists associated to this third tradition, Ernesto Laclau and Chantal Mouffe developed a synthetic political theory drawing on discourse. They develop the basic ontological assumption that all social configurations are meaningful and discursively constructed. Their discourse theory extends beyond Fairclough's critical discourse analysis, i.e. beyond his sophisticated linguistic focus on speech and writing, by not artificially drawing boundaries around the discursive and the extra-discursive. Moreover, they also surpass Foucault when they theorise the constitutive outside of discourse, providing insights about genealogy, i.e. changes on the archives over time (Frezatti, Carter, & Barroso, 2014).

Supporting such theory of discourse, social objective reality is not considered either upon realist or idealist rationales, but emerges out of discourse. Laclau and Mouffe explain:

The fact that every object is constituted as an object of discourse has *nothing to do* with whether there is a world external to thought, or with the realism/idealism opposition. An earthquake or the falling of a brick is an event that certainly exists, in the sense that it occurs here and now, independently of my will. But whether their specificity as objects is constructed in terms of 'natural phenomena' or 'expressions of the wrath of God', depends upon the structuring of a discursive field. What is denied is not that such objects exist externally to thought, but the rather different assertion that they could constitute themselves as objects outside any discursive condition of emergence. (Laclau & Mouffe, 2001, p. 108; italic in the original)

Emerging out of discourse means that a condition for the articulation of meanings into objects and practices is a socially constructed system of rules and significant differences (Howarth & Stavrakakis, 2000; Howarth, 2000). Whilst they have no meaning *a priori* – they are not 'objects' or 'practices' in advance – their meanings and their condition as objects/practices

enact from socially constructed, historically specific, intersubjective systems of classificatory rules and differences. It is a discursive process, in which discursive structures establish the systems of relations between different objects and practices, while providing 'subject positions' with social agents can identify which (Howarth, 2000).

It is thus a process of articulation: articulatory practices performed by the interacting subjects lead to a stable – although partial and then temporary – meaningful reality. In other words, social practices – “ongoing, routinized forms of human and societal reproduction” – correspond to “a whole host of acts and activities [that] contribute to the successful reproduction of various systems of social relations” (Glynos & Howarth, 2007, p. 104).

This process of discursive articulation of meanings to objects and practices happens within contingent and temporary discursive fields. These are theoretical horizons within which the meaning of objects and practices are articulated. Historically, discursive fields can be seen as 'layers' of these systems (of rules and significant differences), each substituting a previous one from where it has been articulated. Hence, from the articulatory practices happening within a discursive field, new systems of rules and significant differences emerge, constituting a new discursive field (Howarth & Stavrakakis, 2000; Howarth, 2000).

This process of meaning articulation from articulatory practices happening within layers of consecutive discursive fields refers also to organisations. From this discursive ontology, organisations materialise discursive fields. The objectivity of the organisation comes from the systems of rules and significant differences that shape the discursive field within which meanings to objects and practices are articulated. These systems are also products of discourse, as they have been articulated within 'ancestors', underlying discursive fields. For instance, the historically constructed 'culture' of the place where the organisation exists –

broadly speaking, both in regard to ‘culture’ and to ‘place’ – represents an underlying, ancestral discursive field, for much of the rules and significant differences which account for the present discourses are grounded on it.

Moreover, the ‘knowledge about business’ that organisational people bring and develop while working there represents also an underlying meaningful system. Their experience and comprehension about doing business, their economic, social and political views about business in general, and the way they think about business – e.g. a good or a bad thing, way of social development or of social injustice etc. – these previously articulated meanings are brought together into the discursive field at the present moment, shaping the timely systems of rules and significant differences from where meanings are articulated. The organisation in each moment then represents a specific layer of the discursive horizon.

The systems of rules and significant differences that shape articulatory practices represent regimes of practices within discursive fields (Glynos & Howarth, 2007; Macintosh, 2002). As so, they represent previously articulated structures of meaning, which release the subjects from articulating meaning to everything (objects and practices) at all the time; the subjects may regard on these structures in order to identify with specific positions as well as to constitute and practice diverse objects and practices.

Considering the organisational arena, different regimes of practices could be recognised, for instance the whole idea of administrating a business organisation in the name of its owners. Diverse objects and practices are common under this idea, like ‘stewardship’, ‘senior and middle management’, ‘functional structure’, ‘management accounting’, ‘financial accounting’, ‘strategic planning’, ‘capital budgeting’, ‘performance-based compensation’, amongst several others. Furthermore, other examples of organisational regimes could be

indicated: ‘strategic management’, ‘value-based management’, ‘lean accounting’, ‘open-doors managerial policy’ etc. ‘Management control’, as a specific recurring signifier, may also represent a regime of organisational practices, especially considering how academic and professional literatures recurrently suggest the idea and the necessity of ‘management control’ within the organisation (e.g. Flamholtz et al., 1985; Malmi & Brown, 2008; Merchant & Van der Stede, 2003). Or, putting it differently, considering how these literatures suggest a ‘management control’-like form of business administration.

Yet every social practice is iterative, which brings subversion to the meaningful stability:

... human beings constantly engage in the process of linking together different elements of their social lives in these continuous and projective sequences of human action; [the repetitive engagement in on regular activities, nonetheless], is slightly different each time we do so, thus requiring minor modifications and adjustments in its accomplishment. This means that all social practices comprise temporal and iterative activities, which by necessity connect the present with the past and the future. (Glynos & Howarth, 2007, pp. 104–5)

Subversion within the social order starts from the open breaches in the system of meaning; these are partial and temporary due to the *radical contingency of the social*. It is matter of radical as opposed to *empirical contingency*:

By empirical contingency we aim to capture a sense of possibility: the possibility that contingency *may* be absorbed by a higher order process. For example, what appears to us now as a contingent event – a solar eclipse say – may be represented or spatialized by its being subsumed under a higher-order process – the planetary laws of motion. However, the appeal to radical contingency in a social science context contests this familiar subsumptive move which is characteristic of the natural sciences. Radical contingency opposes empirical contingency’s sense of possibility with a sense of *impossibility*: the *constitutive* failure of any objectivity to attain a full identity. (Glynos & Howarth, 2007, pp. 109–10; italics in the original)

In other words, radical contingency refers to an “inherent (as opposed to accidental) instability of an object’s identity” (*ibid.*, p. 109), i.e. a structural undecidability of discursive

structures which prevents the full constitution of discursive formations. “In short, then, objects of discourse are radically contingent constructs, not essential” (Glynos, Howarth, Norval, & Speed, 2009). Due to radical contingency, “any social meaning will be a social construction and not an intellectual reflection of what things 'in themselves' are” (Laclau, 1996b, p. 103).

Moreover, discursive fields shall always be characterised by a ‘surplus of meaning’ that can never be fully exhausted by any specific discourse, implying that no discourse can fully articulate all elements in a discursive field.

It could not be the other way: if it was not for this surplus of meaning, articulatory practices would not be necessary, for there would not be a discursive exterior to deform social identity and to prevent it from becoming fully sutured. If it was not for this, both the identities and relations would have a necessary character, leaving people with the unique possibility of indefinitely repeating it, never subvert (Laclau & Mouffe, 2001). On the other hand, if we accept Laclau and Mouffe’s (2001) post-structuralist ontology, identities are purely relational, hence no identity can be fully constituted. There must be a discursive exterior – although limited by contingency – to subvert the interiority of a fixed system of differences, for it is in the “irresoluble interiority/exteriority tension” where lies any social practice, where “the social is constituted” (Laclau & Mouffe, 2001).

In this sense, “ ‘discourse’ as a system of differential entities ... only exists as a partial limitation of a ‘surplus of meaning’ which subverts it” (Laclau & Mouffe, 2001). That is, notwithstanding that no discourse can represent a complete meaningful totality constituting the social order, discourses do exist as partial limitations of the surplus of meaning – necessary, albeit impossible – i.e. there have to be partial fixations of meaning: “even in order

to differ, to subvert meaning, there has to be *a meaning*” (Laclau & Mouffe, 2001, p. 112; *italic in the original*). Discourses are then constituted as attempts to arrest the flow of differences, to construct a centre; privileged, centred discursive points are established to reference these partial fixations, which are called ‘nodal points’.

Nodal points are privileged signifiers within the discursive field towards which a signifying chain is driven, hence partially and temporarily fixing meanings. They account for the (partial and temporary) structuration of elements into a meaningful system of moments, into a discourse. In other words, whereas the practice of articulation consists in the construction of nodal points which partially fix meanings, the structured totality resulting from the articulatory practice is called discourse; throughout the practice of articulation, thus, and although never entirely fulfilled, elements within a discursive field are transformed into internal moments of discourse, their meaning being then partially and temporarily fixed by reference to the available nodal points (Howarth, 2000; Laclau & Mouffe, 2001).

In organisational terms, diverse signifiers are commonly referred to, having their meanings articulated through discursive processes. For instance: ‘strategy’, ‘strategic planning’, ‘mission statement’, ‘strategic market positioning’, ‘strategic perspective about business’, ‘performance’, ‘return on assets’, ‘return on investments’, ‘return on equity’, ‘assets, liabilities and equity’, ‘operational cycle’, ‘short and long terms’, ‘budget’ etc. (many others could be used to illustrate the myriad of signifiers within an organisational environment, which would end up in an endless enumeration; the point is to illustrate a general idea about these organisational signifiers, especially some related to management accounting and management control). Whereas any of them could play as nodal point within an organisational discursive field, some may be more frequent: ‘strategy’ and ‘strategic’, ‘results’, ‘value’ and ‘performance’, ‘quality’, ‘efficiency’ and ‘sustainability’ may be examples. Around and in

relation to them, diverse other signifiers would have their meanings partially and temporarily fixed, as resultants of articulatory practices within the discursive field.

Among those organisational signifiers, the specific set of 'management control'-like objects and practices also has its meanings articulated in relation to the nodal points established within the discursive. Moreover, both the meanings articulated to the objects and practices regarding management and to the specific set among these labelled 'management control' – whether organisational people take these objects and practices as 'management control', or as trivial management (maybe not management at all), or even as managerial dysfunctions – these meanings also emerge out of articulation and depend on the nodal points over which they are being articulated.

Regarding the myriad of partial and temporary attempts to fix meanings within the discursive field, a diverse set of enacted moments of discourse 'compete' with each other and are potentially conflictive. That is, within an effervescent discursive field, the discursive structures establishing the relations between objects and practices and providing subject positions which social agents can identify with are constantly being challenged by alternative chains of signification, new articulations, other attempts to transform elements in moments of discourse. Within this environment, political projects will be endeavoured as attempts to weave together the diverse flows of meanings and as efforts to dominate the field of meaning. Politics, then, dominates and stabilizes the discursive field.

Considering the 'open texturedness' of any discourse and the consequent contingency of all social identities, on one hand, and the partial and temporary fixations of meanings, incongruent with a free play of meanings that could emerge from the first statement (Howarth, 2000), on the other, Laclau and Mouffe (2001) affirm in their social ontology the

primacy of politics on the interplay between these two possibilities. “Systems of social relations, which are understood as articulated sets of discourses, are always political constructions involving the construction of antagonisms and the exercise of power” (Howarth, 2000, p. 104). Social antagonism and the consequent search for hegemony within any social order – including organisations – are key categories for the political character of discourse.

First, regarding social antagonism: being partial, contestable and temporary, discursive formations are subjected to social antagonism, raising the possibility for alternative political projects and for competing endeavours to hegemonise discourse. “Every ‘society’ constitutes its own forms of rationality and intelligibility by dividing itself ... by expelling outside itself any surplus of meaning subverting it” (Laclau & Mouffe, 2001, pp. 136–7). Moreover, “social formations depend upon the construction of antagonistic relations between social agents ‘inside’ and ‘outside’ a social formation. In this way, antagonisms reveal the boundaries or political frontiers of a social formation” (Howarth, 2000, p. 106).

In other words, social antagonism existing within any social order is responsible for establishing the limits, or the political frontiers, in which social meanings are contested and cannot be stabilised. More than a negative logic accounting for the identities of objects and practices – it *is* in relation to what it *is not* – for it would still render a stable system, social antagonism marks the exterior of the social system, sets the partiality and then the temporarity of any social system. It raises the discursive outsider, which will be constantly attempting to become an insider (Howarth, 2000; Laclau & Mouffe, 2001).

Moreover, in moments of dislocation – whilst the structure of social relations is constitutively incomplete, subjects are recurrently experiencing moments when their identity is disrupted,

i.e. dislocatory moments (Laclau, 1990) – “new possibilities become available, enabling a subject to identify differently” (Glynos & Howarth, 2007, p. 105); i.e. ...

... the dislocation of social relations can provoke political practices. These comprise struggles that seek to challenge and transform the existing norms, institutions and practices – perhaps even the regime itself – in the name of an ideal or principle. This entails the construction of political frontiers, which divide the social space into opposed camps. But political practices also involve efforts on the part of the power bloc to disrupt the construction of antagonistic frontiers by breaking down the connections that are being forged between different demands.

... Indeed, to the degree that such movements become hegemonic by managing to link various demands together across a variety of social spaces and sites of struggle, they can exercise a transformative effect on an entire regime of practices, resulting in the institution and sedimentation of a new regime and the social practices that comprise it.

(*ibid.*, p. 105; original emphasis excluded)

In organisational terms, social antagonisms are represented by the competing, either conflictive or supportive moments of discourse enacted within the organisation. Having the organisation as discursive field, and having the (apparent) stability of the organisation as expression of a partial and temporary fixation of meanings within this field, diverse moments of discourse pullulate, being enacted, dispersed and re-enacted from diverse competing strands of signification. The nodal points within this field are not fixed, but temporary privileged signifiers; whenever meanings are articulated to them – for instance, whatever meanings are read into ‘strategy’ and ‘strategic’, into ‘results’, ‘value’ and ‘performance’ etc. – are but partial and temporary, subject to instantaneous and natural antagonism.

That is, articulations around those nodal points – supposing there is consensus about the privileged signifiers within a discursive field – or around other signifiers – raised specifically in certain contexts – may follow diverse chains of signification, enacted by diverse sub-groups of subjects interacting within the discursive. Each nodal point (those or others) may reference diverse meanings – e.g. ‘strategic positioning in the market’ as cost leadership or product differentiation, ‘results’ as either increasing sales, decreasing costs, or ‘creating value’

(whatever it means, throughout an endless signification chain) – which may then be supportive or conflictive in relation to each other. For instance, an articulatory practice raising a specific meaning to ‘strategic’ – ... *we must be leaders in productive costs, so we can raise our gross margin ...* – may be supportive to a specific meaning to ‘efficiency’ – ... *the orientation towards lowering costs implies long-term contracts with few suppliers ...* – but conflictive to a specific meaning to ‘quality’ – ... *however, lower costs also implies less resources to research and development, affecting some features in our products which are recognised by customers as “good quality” ...*. These diverse strands of meaning are expressions of social antagonism within an organisational discursive field.

(These are certainly simplistic, illustrative examples of meanings articulated to ordinary organisational-like signifiers. Whatever ‘strategic’, ‘efficiency’ or ‘quality’ means – also, ‘productive costs’, ‘gross margin’, ‘long-term contracts’, ‘less resources’ or ‘good quality-recognised features’ – is constantly a matter of debate, even more in such idiosyncratic text like this research development. At any attempt, an instant challenge. Idiosyncrasies are actually matter of the further empirical development, for whatever meanings these signifiers may have articulated are objects of the present discussion.)

The emergence of social antagonism within the discursive field is affirmed by Laclau and Mouffe (2001) as a natural consequence of its open character; as a consequence of deeming any external unarticulated element responsible for this failure, for this inability of social agents to attain their identities and their interests. In this sense, even acknowledging that the full closure of systems is not realisable, political endeavours are performed within the social order. The aim of fullness impacts strongly within the discursive field: “although the fullness and universality of society is unachievable, its need does not disappear; it will always show itself through the presence of its absence” (Laclau, 1996c, p. 53). The idea of closure, i.e. the

will of fullness and stability, is a desired ideal in society. Although impossible, social orders are established on the basis of such ideal.

Political actors, maybe aware of such weakness of society in general and social orders in particular, carry out their own individual interests and objectives through the promise to and search for such ideal. They claim leadership upon the (promise for the) possibility of closure and fullness: “various political forces can compete in their efforts to present their particular objectives as those which carry out the filling of that lack. To hegemonise something is exactly to carry out this filling function” (Laclau, 1996d, p. 44). In other words, in order to assume the possibility of fullness, what actually happens is the completion of the system of meaning through the hegemonic discourse articulated by one person or group. Interested parties struggle within the social order to hegemonise their own political projects, and the promise of fullness represents the basic component for it. In order to carry out such struggle, subjects may endeavour two kinds of political projects willing to (re-)stabilize the social, employing either a logic of equivalence or of difference (Howarth & Stavrakakis, 2000; Howarth, 2000).

Through the logic of *equivalence*, some attempts of signification are put together in order to negate an exterior threat; i.e. the identity of each attempt of signification dissolves in order to raise a common solution against the external threat. [The external threat in this case is still 'internal' to the organisational environment, i.e. there is a discursive struggle between different attempts of signification regarding the organisation; internal and external in this case refer to groupings of (made-)equivalent articulations, and they are either internal or external from the perspective of each subject within the discursive field.]

Alternatively, the logic of *difference* leads to an expansion of a discursive order, breaking existing chains of equivalence, and incorporating the 'disarticulated' elements into the expanding formation (the external now is outside the organisational environment, an external agent which bears responsibility for any failure verified within the organisation). In sum, “whereas a project principally employing the logic of equivalence seeks to divide social space by condensing meanings around two antagonistic poles, a project mainly employing a logic of difference attempts to displace and weaken antagonism, while endeavouring to relegate division to the margins of society” (Howarth, 2000, p. 107).

In this sense, the mutually supportive and conflictive moments of discourse competing within the organisation are part of political projects endeavoured in order to stabilise the organisation. Sometimes, antagonistic poles are raised within the organisation, between ‘equivalent’, loosely identified attempts of signification, against external threats (in this case, still internal to the organisational environment; external in discursive matters) – e.g. ‘cost reduction’, ‘increasing margin’, and ‘long-term contracts’ made equivalent among each other in the sense of ‘strategic positioning’ and ‘productive efficiency’, against ‘research and development expenses’ and ‘recognised quality features’ in the sense of ‘good quality’. Other times, efforts are employed to (artificially) weaken antagonism and break chains of equivalence in an effort to ‘create’ (impose, determine) a stable and pacified consensus within the organisation, especially in relation to contingential, ‘external threats’ (in relation to the organisation as a unity, a whole) – e.g. the ‘participatively-elaborated strategic plan/budget’, ‘mission statements’ and other generic, all-encompassing declarations about the ‘business strategy’ or the ‘organisational project’ against competitors’ strategies and market-like contingencies.

More than exercising logics of equivalence or difference, political actors are performing hegemonic practices, in order to (re-)stabilise the discursive environment. Hegemonic practices involve the “linking together of different identities and political forces into a common project, and the creation of new social orders from a variety of dispersed elements” (Howarth, 2000, p. 109). They take place following the existence of antagonistic forces, plus the instability of the political frontiers that divide them. “Hegemonic practices thus presuppose a social field criss-crossed by antagonisms, and the presence of contingent elements that can be articulated by opposed political projects striving to hegemonize them” (*ibid.*, p. 110). The construction of ‘hegemonic formations’ is then the aim of political projects, willing to construct and stabilise systems of meaning within the discursive field.

These hegemonic formations are articulated around nodal points, privileged within the field. One articulatory practice frequently employed towards these formations is the articulation of nodal points to the level of ‘empty signifiers’. These are special kinds of nodal points used to carry out the stabilising, hegemonising practices within the discursive field. The more ‘empty’ of specific meaning these signifiers are, the higher the possibility they become hegemonic; emptiness is an essential quality and condition of the possibility for its hegemonic success (Laclau, 1996d).

In this sense, the production of ‘empty signifiers’ – or, the articulation of nodal points towards this condition – is useful for the political projects willing to hegemonise the social order; the emptiness character of such signifiers supports the search for the ideal fullness. A theoretical, unreachable emptiness of meaning suitable to an impossible fullness of meaning. Paradoxical it may sound, whoever leads this articulatory process, leads actually whoever believes in such ideal.

Organisational signifiers and nodal points are articulated by social actors within the organisational environment in their political projects. Either employing logics of equivalence or difference, as already mentioned, or raising nodal points to the level of ‘empty signifiers’, they strive to hegemonise discursive fields. The internal desire for stability opens up the possibility for some agents to endeavour to hegemonise the discursive field; empty signifiers – e.g. ‘strategic management’, ‘balanced scorecarding’, ‘participative budgeting’ etc. – are also useful in these situations, relieving people’s anguish and providing them the stability they need to work and to perform their duties.

Management control, in this all sense, represents one major signifier which several of these discursive categories are related to in organisational (micro-societal level) matters. More than a rationale to support the managerial exercise within the organisation towards the realisation of its objectives – even more than the collection of managerial control artefacts – ‘management control’ becomes within the organisation environment the empty signifier – an organisational *empty universal*, as Torfing (2005) names such form of vaguely defined notions – around which meanings are articulated and read into the diverse other signifiers that surround the organisational discursive field. Hence, ‘management control’ does crystallise as hegemonic discourse, then constituting a necessary moment of organisational discourse. Notwithstanding emerging within the organisational environment originally as contingency, ‘management control’ does constitute a necessity, for specific forms of organisational discourse – ‘management control’-forms – are then constituted.

Moreover, it is through hegemonising some form of ‘management control’ discourse that organisational political actors ‘carry out their own individual interests and objectives through the promise to and search for [the ideal fullness]’ (argued before); it supports specific organisational hegemonic practices, constituting (partially and temporarily) the social order,

establishing political frontiers and containing antagonism. It is through the constitution of a ‘management control’ form of discourse that the ‘organisation’ – the specific social order that is constituted through such hegemonic practices – is stabilised, i.e. the organisation is pacified, meaningful structures are established, and subject positions are settled in order to social agents identify with. This is what the present thesis is about.

#### **1.4 Research proposal: the main question**

The idea of – or, the *signifier* – ‘management control’ does represent several things – subject positions, truths, political statements, subsidiary ideas etc., or just *signifieds* – within organisational environments. It is recurrently proposed as something necessary within organisations, either because organisational people must be controlled – they are “sometimes unable or unwilling to act in the organization’s best interest” (Merchant & Van der Stede, 2003, p. 7), because organisational activities must be coordinated – otherwise “organizational behaviour would degenerate into a collection of uncoordinated activities that lacked the cohesion required for continued organizational survival” (Berry et al., 2005, p. 4), or even because there are several organisational tensions that managers must balance – e.g. “tensions between freedom and constraint, between empowerment and accountability, between top-down direction and bottom-up creativity, between experimentation and efficiency” (Simons, 1995, p. 4), only to name a few suggested reasons.

However, the possibility of developing some form of processual managerial exercise in order to influence people or to guide the organisation somewhere is not natural, i.e. it is not a necessity in advance, but it is constructed within the organisational environment. It is more than an interpretive social construction though, for it is not limited by the constraints of complete meaningful structures.

In other words, the recurrent ‘management control’ suggestion that it would be possible to ‘influence’ others towards given ends – *it’s only influence, they are still agents*, someone could say – is not natural, but it lies in discourse. More specifically, this suggestion lies in forms of ‘organisational discourse’, and ‘management control’ labels specific, effective forms of it.

Following Chia (2000), organisational discourse is meant by its wide ontological sense as “the bringing into existence of an ‘organized’ or stabilized state” (p. 514). As he continues:

Through the regularizing and routinization of social exchanges, the formation and institutionalization of codes of behaviour, rules, procedures and practices and so on, the organizational world that we have come to inhabit acquires its apparent externality, objectivity and structure. (*ibid.*, p. 514)

In this sense, organisational discourse is acknowledged as constituted out of specific, ‘organisation’-like articulatory practices. Moreover, it is through the same process that such social object ‘organisation’ is constituted, “by circumscribing selected parts of the flux of phenomenal experiences and fixing their identity so that it becomes possible to talk about them as if they were naturally existing social entities” (Chia, 2000, p. 514); it is not a totality in advance, but it constituted as so – although temporarily as it is also subjected to radical contingency – through articulatory, hegemonic practices. It is a form of ‘imaginary closure’ – e.g. the unity attributed to an organisation or an individual (Willmott, 2005; cf. Laclau, 1996d) – “a *particular* social force [that] assumes the representation of a *totality* that is radically incommensurable with it” (Laclau & Mouffe, 2001, p. x; italics in the original). So, for instance, ...

... people who conceive of themselves, and are identified by social scientists, as ‘members of organizations’ engage in articulatory practices that represent the diversity of their relations as a

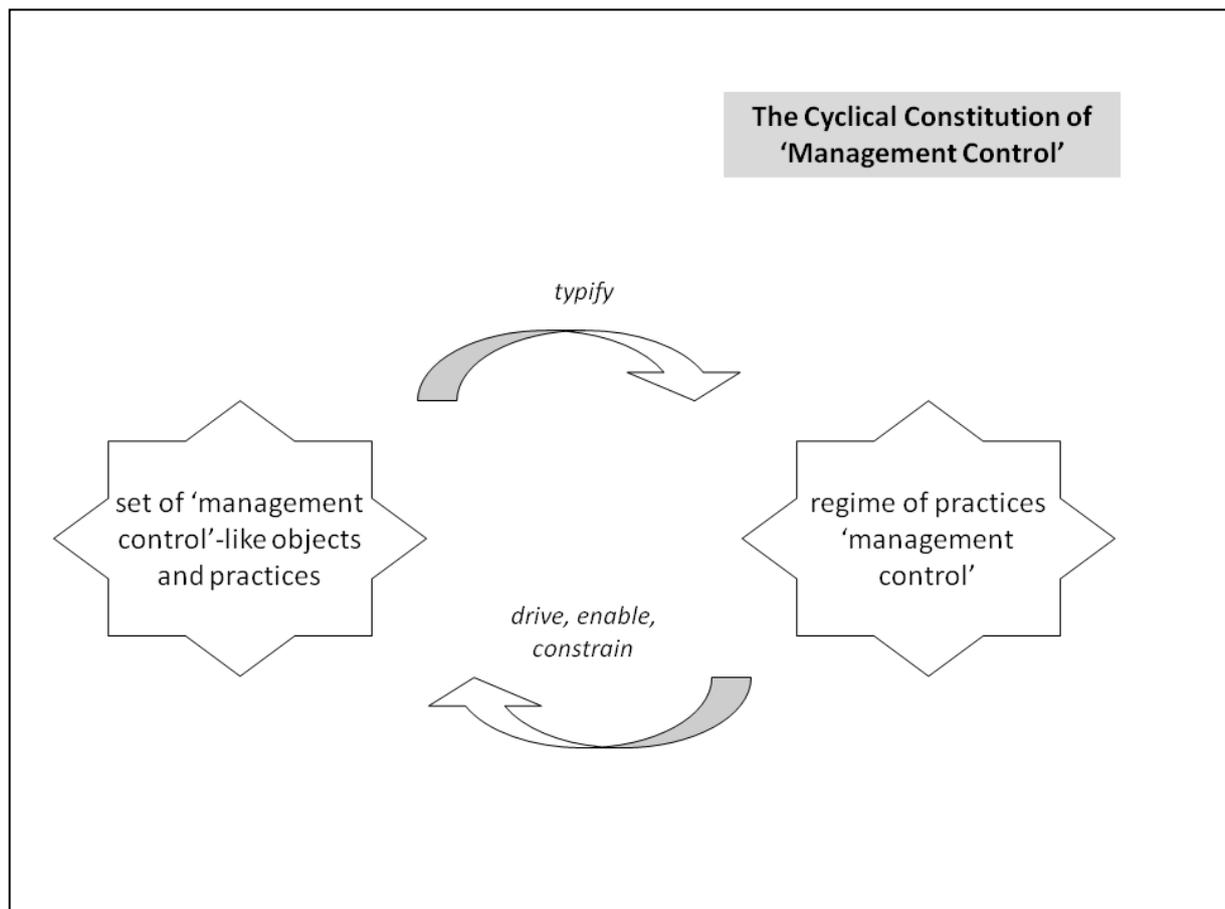
totality conveyed by the term ‘organizational member’ (or ‘manager’ or ‘worker’). Such practices enable the reproduction of their social relations, including their productive activities.

(Willmott, 2005, p. 751)

Throughout the constitution of organisational discourses, some specific, privileged signifying structures are recurrently articulated, such as ‘hierarchy’, ‘wholeness’, ‘performance’, ‘conformance’, amongst others (not to mention ‘efficiency’, ‘costs’, ‘assets’, ‘liabilities’ etc.). These social logics are employed in order to provide ‘stability’, ‘effectiveness’, ‘growth’, ‘ontological comfort’ etc. – i.e. in order that these related and consequent signifieds are also articulated. The idea of ‘management control’ is also constituted through this process, not only being subjected to these meaningful structures, but also subverting and constituting them.

Diverse articulatory practices are performed throughout the discursive process whereby an organisational discourse and a social object ‘organisation’ are crystallised, including the institution of diverse social logics. The signifier ‘management control’ names diverse of them – the ‘*management control*’ logics from now on – including the regime of practices and the practices and objects themselves whereby signifying elements within the discursive environment are articulated, constraining the social order within a hegemonic ‘management control’ form of organisational discourse.

When naming specific organisational social logics, the signifier 'management control' might be acknowledged twofold (Figure 1 illustrates this description). First, it may refer to a set of organisational objects and practices: when constituted and practiced by organisational people, they compose the specific managerial model developed within the organisational context. For instance, when a senior manager leads a meeting for discussing next year budget, and then exposes the shareholder's expectation on results, talks about market scenario, presents the results of previous periods, challenges middle managers to push their teams etc., most of her/his attitude, speech, language, voice intonation etc., as well as the instruments used to support such behaviour, might compose 'her/his way of exercising management control'. The specific objects and practices present in that context might be recognised as expressions of 'The management control' form of business administration.



**Figure 1. Illustration of the cyclical, discursive process relating 'management control'-like objects and practices and 'management control' as a regime of practices.**

These objects and practices, when clustered together and *ex-post-facto* their constituting and practicing, are labelled 'management control'. In this sense, through constituting and practicing, these 'management control'-like objects and practices *typify* 'management control' as a regime of practices within the organisation. "Social practices can coalesce into constellations or systems of practices which we call regimes, and both practices and regimes are located within a field of discursive social relations" (Glynos & Howarth, 2007, p. 109). Hence, there is no meaning to the regime of practices 'management control' in advance, before subjects constitute and practice 'management control'-like objects and practices, but only as an emergent resultant of it.

Second, the signifier 'management control' may also refer to a regime of practices typical to diverse organisations. It does not exist objectively in advance, but it emerges out of discourse, from the constitution and practice of 'management control'-like objects and practices. By emerging, this regime of practices crystallises as a meaningful structure within the organisational environment (although a partial and temporary structure), agglutinating diverse other signifiers present within this environment. Thus, by agglutinating them, all these other signifiers are meant in relation to the master one.

About regimes of practices:

Regimes have a structuring function in the sense that they order a system of social practices, thus helping us to characterize the latter. (...) The institution of a particular regime [say the 'management control' form of business administration] is always defined in opposition to a contested regime [say an 'owner-centralised', or 'unstructured' form of business administration], and this oppositional contrast colours the regime's practices.

(Glynos & Howarth, 2007; cf. Macintosh, 2002)

In this sense, 'management control' as a regime of practices orders the system of 'management control'-like objects and practices, i.e. it *drives, enables and constrains* the

objects and practices related to these diverse signifiers agglutinated around the master one. Hence, on the other direction of that cyclical process (see Figure 1), there is no meaning to the set of ‘management control’-like objects and practices in advance as well, before being driven, enabled and constrained by the regime of practices, but only after this structuring articulation.

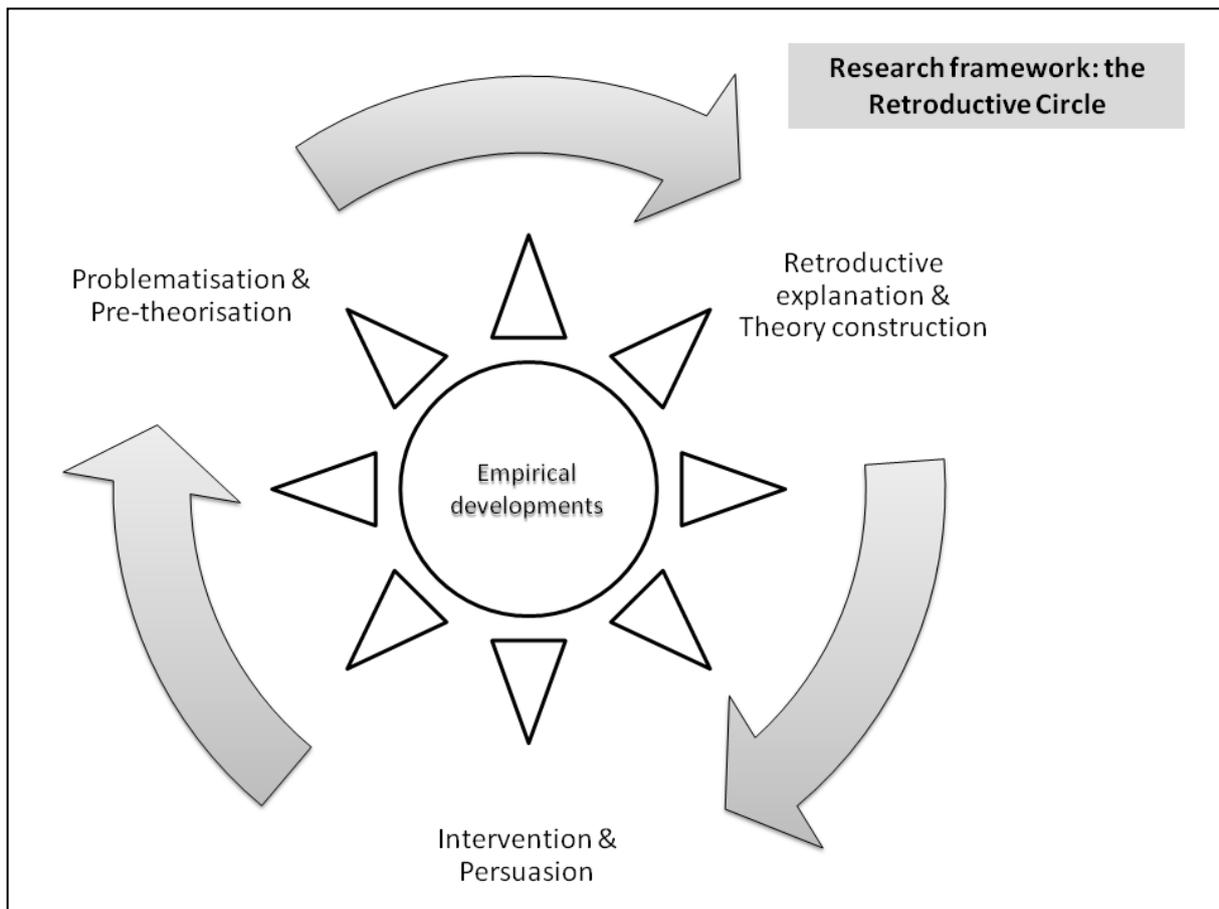
In summary, the articulation of meanings to the set of ‘management control’-like objects and practices and to the regime of practices ‘management control’ is a cyclical process: “regimes remain both entities which structure practices, and entities which are produced by practices” (Glynos & Howarth, 2007, p. 125). Moreover, it is a discursive process, for those meanings emerge out of articulatory practices, within a specific (organisational) discursive meaningful field, i.e. in the sense that “an object’s identity is conferred by the particular discourses or systems of meaning within which it is constituted” (*ibid.*, p. 109).

For instance, whatever that budgeting meeting means to each one involved, whatever the manager’s attitude, speech, language, voice intonation etc. mean, whatever each one’s response and counter-behaviour mean, etc., all these meanings emerge out of discursive articulatory practices. Each organisational individual, *qua* subject within the discursive field, read different signifieds (meanings) into these ‘management control’-like objects and practices – as well as into the signifiers that represent them: ‘meeting’, ‘budgeting’, ‘budget’, ‘strategy’, ‘strategic planning’, ‘senior manager’, ‘middle manager’ etc. Moreover, they also read different signifieds into the regime of practices, represented by the master signifier ‘management control’. Thus, whatever meanings the ‘management control’-like objects and practices might have in the context of that meeting, as well as whatever meanings the regime of practices ‘management control’ might have throughout that organisational environment,

these meanings emerge out of the articulatory practices exercised throughout that social event, within that context.

The social logics characterised under the signifier ‘management control’ – be either the set of objects and practices or the regime of practices typified through them – are articulated throughout the discursive process whereby some form of organisational, ‘management control’-like discourse is constituted. They are the objects of the present research, as they may represent a major, ‘successful’ strategy for constituting, stabilising and maintaining organisations. The present research was then developed following a will to shed light on this, looking at ‘management control’ as regarding hegemonic artefacts, i.e. organisational tropes employed in order to constitute stable organisational discourses.

In this sense, it was raised the following research question: *what is the dynamic whereby ‘management control’ logics are articulated and thus constitute contextually-specific organisational discourses?*



**Figure 2. Research framework: the Retroductive Circle.**

### 1.5 Research framework: the retroductive circle

In order to study the dynamic whereby specific, organisational discursive formations are constituted through the articulation of ‘management control’ logics, it is necessary to follow some coherent research methodology, grounded on the same post-structuralist (discursive) ontology of social relations. Hence, a *retroductive circle* for discovery and explanation in social science is followed (see Figure 2); it ...

... begins with something we encounter in the present – an anomalous phenomenon that needs to be rendered intelligible for example – which calls for thought and theorization. This active process

of problematization involves the constitution of a problem – or an *explanandum* to use more traditional terms – which invariably results in the transformation of our initial perceptions and understandings. Work is then started on furnishing an explanation that can render the recalcitrant phenomenon more intelligible. This process is understood in terms of the logic of retroductive explanation and theory construction, which involves a to-and-fro movement between the phenomena investigated and the various explanations that are proffered.

(Glynos & Howarth, 2007, p. 34; italic in the original)

Closing the circle, following the *problematization* and the *retroductive explanation and theory construction* stages, the researcher should engage in a process of *intervention and persuasion*, for ...

... an account is accepted as a valid explanation only if it produces insights and greater illumination according to criteria which can be publicly articulated, criteria concerning evidence, consistency, exhaustiveness, and so on. ... A post-positivist conception of testing is therefore elastic (as opposed to hard) and involves theoretical and critical *interventions*, as well as practices of *persuasion*, in relation to both the agents being studied and the relevant scholarly community. (Glynos & Howarth, 2007, p. 38; italics in original)

Grounded on post-structuralist ontology, the choice for a retroductive reasoning – in detriment of either inductive or deductive – derives from the ontological shift accompanying the move from the natural sciences to the social sciences; this shift “enabled us to see how explanation in social science is closely tied to the context of discovery, thereby making retroduction central to it” (Glynos & Howarth, 2007, p. 47).

The idea of ‘management control’ was then constituted as a problem, as an *explanandum* calling for thought and theorisation. As it has been argued, structuralist conceptualization of such regime of practices within ‘organisation’-like environments implies strong support to hegemonic formations, because it legitimates the possibility for interested parties to articulate hegemonising, ‘organisational’ discourses, and to develop specific political projects upon the call for – or, the promise to – totality within the social order. As they could say, if they were fully aware of this basic movement: *if people in the organisation want totality, so they lie on*

*ontological comfort and are better able to develop their duties, let's give them that; let's establish functions with which they can fit and meanings upon which they can reckon; moreover, let's articulate the logic of management control and stress the need, as well as the human possibility irrespective of the challenge, for them to fulfil whatever is deemed to mean 'effective' or 'superior performance', because then everything is possible to be done.*

It is an anomalous phenomenon in the sense that the 'organisation' is constituted out of such hegemonic practices, as a hegemonic formation. As such, the 'organisation' is itself the anomaly under thought and theorisation – indeed the 'organisation' constituted out of 'management control'-like discourse – because it is so out of arresting the flow of meanings within the discursive environment, out of *a priori* suppression of alternative possibilities, out of artificial – i.e. through hegemonic articulatory practices – totalisation of the social order.

Rather than rationalising about such anomaly throughout research in an epistemological level, the constituted problem calls for critical research that challenges the fundamental assumptions about social relations and social processes whereby both stability and subversion are articulated. Rather than structuralism – or, beyond the ontological assumption of ultimate structurability – whatever impact the articulation of the regime of practices 'management control' has upon the constitution of organisational discourse shall be a matter of discursive ontology, assuming fundamentally the ultimate structural undecidability of the social.

Whereas following a circular reasoning for developing the proposed retroductive research, one step of such course should actually be represented at the centre, for underpinnings to the whole circle were raised from it: the empirical developments, including specific theoretical-methodological underpinnings and the actual fieldwork procedures, are detached from the

circle although they ground most of the research after the first stage of problematisation and pre-theorisation.

The linear representation of a doctoral thesis may be unfair to accommodate circular developments; notwithstanding, the following chapters compile the diverse research developments that were performed, considering the stages of the retroductive circle and the central empirical developments. Throughout this introductory chapter, the problem of study has been constituted out of prior theoretical development and complemented by the presentation of this research framework. The following chapter – *Empirical developments* – represents the intermediary one, crossing the retroductive circle for compiling the empirical procedures that were executed at the fieldwork and the theoretical-methodological underpinnings upon which these procedures were based.

The next chapter then – *Theoretical development* – grounds on the empirical findings and presents the retroductive explanation that has been produced from the connection between the pre-theorisation and the empirical work. It finishes by presenting the main thesis that may crystallise the whole research effort. Finally, at the last chapter – *Concluding remarks* – some theoretical contributions are suggested, for supporting new theoretical and practical developments.

## 2 EMPIRICAL DEVELOPMENTS

### 2.1 Overview

In order to articulate the theoretical contribution aimed out of this research project, a specific empirical fieldwork has been developed. It was not empirical in the positivist sense, for it was not a search for some theory-independent set of observation statements that could be used to confirm or verify the truth of a previously-hypothesised theory. Notwithstanding, it was necessary to go into the field in order to observe the exercise of the objects and practices that could illustrate and materialise the theoretical articulation about ‘management control’ organisational discourse.

This work had to consider the dynamic process of reciprocal constitution between the regime of practices ‘management control’ and the set of ‘management control’-like objects and practices, as well as the discursive characteristics of this process – open-texturedness, social antagonism and closure attempts through political endeavours.

Post-structuralist discourse theory has been supporting the theoretical and logical developments throughout this research project. As described by Howarth, it is ...

... best understood as a research programme or paradigm, and not just an empirical theory in the narrow sense of the term. It thus consists of a system of ontological assumptions, theoretical concepts and methodological precepts, and not just a set of falsifiable propositions designed to explain and predict phenomena such as the behaviour of the capitalist state, or different forms and logics of collective action. (Howarth, 2005, p. 317)

The empirical investigation shall support the retroductive connexion that is necessary within this research project, in line with the articulatory retroductive explanation: “the practice of

articulation requires the intervention of the analyst (e.g. to connect theoretical categories to concrete empirical contexts)” (Glynos & Howarth, 2007, p. 41). In this sense, and as also suggested before, the characterisation of the discursive nature of ‘management control’ is developed through the articulation of ‘management control’-like logics, in combination with “a set of (theoretically mediated) empirical observations” (*ibid.*, p. 180). To be more precise, this development accounts for the structuration of such political field through the articulation of logics of difference and equivalence, the constitution of nodal points and empty signifiers, and the precipitation and containment of dislocatory moments (Laclau, 2000).

The empirical framework proposed for accomplishing this investigation is based on the logics of critical explanation described by Glynos and Howarth (2007), be social or political (‘management control’-like) logics. They represent the basic units of explanation for the problematised anomaly regarding the constitution of the ‘organisation’ through ‘management control’-like organisational discourse. (In other words, the retroductive explanation aimed through this research project shall account for the logics that are articulated within an organisational environment and for the consequent organisational discourse that constitutes the ‘organisation’ itself.)

However, notwithstanding searching for these units of explanation, the basic objects of investigation are the ‘management control’-like practices and regimes of practices (Glynos et al., 2009). That is, typical ‘management control’ practices and regimes of practices represent the “set of (theoretically mediated) empirical observations” (*op. cit.*) that shall be used as objects for investigating ‘management control’-like organisational discourse. [From observing and characterising such practices and regimes of practices – the objects of investigation – one shall account for the social and political logics whereby discourse is articulated – the units of explanation. The connection between the observed objects and the units of explanation – the

*explanatory articulation* – is developed by the researcher (Glynos & Howarth, 2007).] Moreover, going deeper down this chain of empirical investigation, the objects of investigation are accounted for through rhetorical analysis (as a species of discourse analysis), for rhetorical tropes represent an essential dimension of social relations (Howarth & Griggs, 2006).

In sum, the empirical edifice towards the desired theoretical developments grounds on observing and characterising practices and regimes of practices, then analysing them as rhetorical tropes employed by the agents within the studied social order. It follows through the characterisation of social and political logics – out of those investigated objects – then articulating them as basic constituents of discursive formations within that social order.

The following sections of this chapter shall describe the components of this edifice, starting by the logics of critical explanation, followed by rhetorical discourse analysis, then the actual empirical developments that shall support the theoretical developments in the next chapter, together with the extracted empirical findings.

## **2.2 Logics of critical explanation**

Glynos and Howarth (2007) work with this concept of ‘logics’ willing to “characterize and elucidate the transformation, stabilization, and maintenance of regimes and social practices” (p. 133). They summarise their development by stating that “*the logic of a practice comprises the rules or grammar of the practice, as well as the conditions which make the practice both possible and vulnerable*” (*ibid.*, p. 136; italics in the original). In this sense, they suggest the mobilisation of three types of logic – social, political and fantasmatic logics – to account for explanation in social and political sciences:

Put briefly, *social logics* enable us to characterize practices in a particular social domain, say the practices of consumption and exchange within an economy, or an entire regime of practices, whether Thatcherism, apartheid, or the audit regime of a particular university for example. *Political logics* provide the means to explore how social practices are instituted, contested, and defended. Here we invoke Laclau and Mouffe's [2001] logics of equivalence and difference to investigate the way in which the traces of radical contingency associated with the original institution of practices and regimes can in certain circumstances be reactivated by subjects, thus enabling them to construct new meanings, practices and identities. Finally, if political logics are most closely associated with the political dimension of social relations, *fantasmatic logics* are closely linked to the ideological dimension. More precisely, with the logic of fantasy we aim to capture a particularly powerful way in which subjects are rendered complicit in concealing or covering over the radical contingency of social relations.

(Glynos & Howarth, 2007, pp. 133–4; italics in the original)

Specific social, political and fantasmatic logics – i.e. typical ‘management control’ logics, or logics articulated around the master signifier ‘management control’ – name the specific organisational discourse regarded as ‘management control’. In other words, while an ‘organisation’ is constituted as the materialisation of an organisational discourse, articulated within an organisation-like discursive field, specific ‘management control’ logics – labelled under the idea of managerial control – name specific types of ‘management control’-like organisational discourse. That is, the organisational discourse constituted within such organisation-like discursive field is recognised as a ‘management control’-like discursive formation because of the articulation of typical ‘management control’ logics.

Typical ‘management control’ logics are then of special importance, because they typify such specific form of organisational discourse. These logics comprise a particular set of subject positions (e.g. different levels and specificities of managers and non-managers), objects and practices (e.g. plans / planning, budgets / budgeting, assessments / assessing, controls / controlling, hierarchies / hierarchising, as well as meetings, groupings, clusterings etc.), and systems of relations and meanings connecting subjects to objects and practices. Moreover,

these logics also capture the conditions that make possible the continued operation of a particular ‘management control’ regime of practices, as well as its potential vulnerabilities.

To begin with, *social logics* account for “the rules, practices, concepts, categories, and sedimented social practices that structure social interactions and relations” (Carter, 2008, p. 206; cf. Howarth, 2005). Moreover, they involve a “rarefied system of statements, ... a system of rules drawing a horizon within which some objects are representable while others are excluded” (Laclau, 2005, p. 117; cf. Laclau, 2000, pp. 76–7). In other words, and although they are not exhaustive of the understanding and characterisation of practices, social logics help capturing “the ‘patterning’ of social practices, where such practices are understood in this regard as a function of the contextualized self-interpretations of key subjects” (Glynos & Howarth, 2007, p. 140).

Whereas Glynos and Howarth (2007) illustrate this concept through *the social logics of the Thatcher regime in the UK* – “a network of social logics, including the logics of marketization and centralization ... Once sedimented, the Thatcherite discourse signified the practices and aspiration of liberating the capitalist economy ... from the stranglehold of an overloaded and bureaucratic state, as well as from over-powerful trade unions which were smothering enterprise and innovation” (p. 137<sup>4</sup>) – and through *the social logics of the apartheid regime in South Africa* – “cast in terms of signifiers such as ‘separate but equal’ and ‘separate development’ ... [and that capture] the rules or norms governing the practices of apartheid

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<sup>4</sup> Making reference to King, A. [1975. Overload: Problems of Governing in the 1970s. *Political Studies*, 23(2-3), pp. 284-296].

domination, inclusive of its subject positions and objects”<sup>5</sup> (p. 138) – Carter (2008) develops *the social logics of costing systems for telecommunication interconnections in New Zealand*, describing the nodal points articulated in order to hegemonise a specific regulatory discourse (e.g. ‘international best practice’, ‘robustness’, ‘transparency’ etc.).

Regarding the constitution of ‘management control’ organisational discourse, diverse social logics may be suggested to illustrate this process. For instance, the social logics of ‘economic effectivity’, ‘cost efficiency’, ‘profit efficacy’, as well as ‘structured budgeting’, and ‘strategic planning’ are commonly associated to a ‘management control’-like form of business administration. These logics enable, drive and constrain articulatory practices in relation to specific (e.g. ‘accounting’-like, or ‘management control’-like) organisational signifiers, i.e. they rule diverse practices within the organisation, such as planning, budgeting, operational control, research and development, etc.

To illustrate this idea, the social logic of ‘cost efficiency’, for example, demands a set of agreements throughout the organisation about its meanings: the organisational people might agree on some notion of cost, on how it is calculated and informed, on a notion of efficiency (and on its methodology), and on a threshold dividing efficiency and inefficiency. Or maybe they do not agree on these matters, but they may still bear on (the idea of) ‘cost efficiency’ as a desired aim, as something to claim about in managerial meetings and other functional practices. Thus, whether organisational people agree or not on these components, on what they represent within the organisation and on what they mean in each specific and momentary

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<sup>5</sup> “Apartheid thus constituted certain sorts of subject positions – ‘whites’, ‘non-whites’, ‘Afrikaners’, ‘Zulus’, and so forth – as well as certain spaces, places and institutions (objects), such as ‘bantustans’, ‘homelands’, ‘group areas’, ‘tribal authorities’, and so on” (Glynos & Howarth, 2007, pp. 138–9).

context, this social logic still rules diverse practices in the organisation. (Similar illustrations could be drawn to the other examples of social logics regarding ‘management control’.)

The very idea of ‘control’ represents another conspicuous example of typical ‘management control’-like social logic. It is presented in diverse forms within the organisation environment, such as ‘organisational control’, ‘management control’, ‘performance control’, ‘cost control’ etc. As a social logic constituting organisational discourse, it lies beneath the typical managerial and accounting artefacts used in order to materialise the idea of ‘control’ – or, else, the objects and practices through which such regimes of ‘organisational control’-, ‘management control’-, ‘performance control’-, or ‘cost control’-like practices are constituted. Moreover, it represents the socially constructed idea that *there must be control in the organisation*, that *organisational people should be controlled*, and similar statements regarding performance, costs etc. Again, irrespective whether social agents interacting within this organisation-like environment agree about such meanings of ‘control’ and ‘control’-like forms of management, these ideas regarding control still rule their decisions and attitudes, still ground their view about the organisation and the others around within it.

Social logics constituting organisational discourse may also comprise specific subject-positions within the discursive environment and with which social agents can identify. For instance, whereas Glynos and Howarth recognise the subject positions of “‘whites’, ‘non-whites’, ‘Afrikaners’, ‘Zulus’, and so forth” (2007, p. 138) when describing the logic of apartheid, and Žižek illustrates his discussion about the concept of the subject with the series of particular subject-positions “feminist, ecologist, democratic ...” (2006, p. 250), in organisational terms diverse positions in the organisation structure are available for constituting the subjects. First, by articulating the logic of ‘functional hierarchy’ and naming the diverse positions with which the social (organisational) agents can identify, specific

“rules, practices, concepts, categories, and sedimented social practices that structure social interactions and relations” (op. cit.) are being instituted. Hence, whatever being an ‘employee’, a ‘manager’, or a ‘leader’ means, or whatever meanings are read into such feelings of belonging – like to be part of ‘our people’, of ‘our group of collaborators’, or even of ‘our family’ etc. – represents social logics whereby organisational discourse is constituted. These typical organisational names and expressions are articulated as social logics in organisation-like discursive fields in the sense that they comprise the social practices through which the social agents interact within this field. In a simplistic way, everyone around within the organisation ‘knows’ what to do and how to behave once they occupy a certain position in the structure.

Secondly, and notwithstanding that these subject positions are commonly stated in positive ways – as a “substantial, essential entity, given in advance, dominating the social process” (Žižek, 2006, p. 250)<sup>6</sup> – they are in fact also articulated within discourse:

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<sup>6</sup> Torfing, as well as Žižek, acknowledges this flaw within the post-structuralist concept of the subject. Torfing:

This argument [that the emergent split subject might attempt to reconstruct a full identity through acts of identification] is inspired by psychoanalysis and challenges the post-structuralist assertion that the subject can be reduced to an ensemble of subject positions, which are stamped upon the subject by the discursive structure in which it is located. When it comes to the theory of the subject, post-structuralism has retained a rather structuralist view that threatens to reduce the subject to an objective location within the discursive structure... (Torfing, 2005, pp. 16–7)

Cf. with Žižek:

... in *Hegemony*, Laclau and Mouffe [1985/2001] are basically still conceiving the subject in a way that characterizes ‘post-structuralism’, from the perspective of assuming different ‘subject-positions’. (Žižek, 2006, p. 250; italic in the original)

Laclau responded to this criticism later, stating his position on this matter in quite similar form than Torfing and Žižek: “it is the very lack within the structure that is at the origin of the subject. This means that we do not simply have subject positions within the structure, but also the subject as an attempt to fill these structural gaps”

(continued on the next page)

What we have is a series of subject-positions..., the signification of which is not fixed in advance: it changes according to the way they are articulated in a series of equivalences through the metaphoric surplus which defines the identity of each one of them.

... Insofar as the identity of each of the four above-mentioned positions [in the author's illustration<sup>7</sup>] is marked with the metaphoric surplus of the other three positions, we can say that something like a unified subject-position is being constructed.

(Žižek, 2006, p. 250; cf. Laclau & Mouffe, 2001, pp. 114–22)

In this sense, the typical organisational subject-positions *qua* social logics are not substantial in advance, but are articulated in relation to each other, in chains of equivalence constructed within discourse. To be a 'manager' usually means, at the same time, to be a 'leader', 'an employee', 'a member', 'a collaborator' etc. It is not, however simplistic it seems at first, that the unified subject-position 'manager' holds all these other 'features' in itself, as if the condition of 'manager' would represent in advance a collection of behaviours and attitudes from her/him in such position ["the subject cannot be conceived in terms of a collection of structurally given positions" (Torfing, 2005, p. 17)]. It is, nonetheless, a symbolic condensation, also radically contingent, representing in a specific context and discursive condition a momentary crystallisation of meanings around such privileged signifiers. It would be possible, for instance [and mirroring Žižek's (op. cit.) illustration], to imagine a managerial

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(Laclau, 2000, p. 58). [Žižek's essay "Beyond Discourse Analysis", here from a 2006 collection, first appeared as an appendix into Laclau's (1990) "New Reflections on the Revolution of our Time", pp. 249-260.]

In this sense, the position taken in this present thesis regards *subjects* as being constituted when assuming specific *subject-positions*, through the articulation at the same time of chains of equivalence and points of difference, and hence being exposed to disruption and radical contingency.

<sup>7</sup> Žižek illustrates his argument about the discursive constitution of subject-positions using the series "feminism-democracy-peace movement-ecologism". He concludes, following the suggestion of the interrelationship among these stated-separately signifiers, that "to be a democrat means at the same time to be a feminist, etc." (op. cit.), as each position is articulated in relation to the others.

position in which the only ‘efficient’ management solution is the one through an anti-democratic, authoritarian (anti-‘leadership’?) mode of control. [Similar constructions could be developed to other ordinary organisational positions, such as ‘middle managers’, ‘employees’ (without managerial authority), ‘account executives’, ‘operational people’ etc., but finishing with the same statements.]

Moreover, as soon as someone assumes a certain subject-position, recognises her/himself as an interested agent of the social process and is constituted as a subject, s/he then enters automatically the domain of radical contingency and social antagonism. It means that this (newly constituted) subject has in itself the blockage of its full identity: “every identity is already in itself blocked, marked by an impossibility” (Žižek, 2006, p. 252)<sup>8</sup>. This blockage in itself, although internal to each subject, is externalised through the negativity of the other. In other words, it is not the other who is preventing someone from achieving her/his full identity – e.g. it is not the manager who is impeding the full identity of the subordinate – but her/himself, through her/his own auto-negativity, her/his own self-hindrance; i.e. the alleged negativity of the other – I am *not*, because of the *other* – represents in fact the externalisation of each one’s own auto-negativity – I am *not*, in fact, because I see myself as *not the other*. Hence, whereas, in Žižek’s example of sexual difference/antagonism, “man is a reflexive determination of woman’s impossibility of achieving an identity with herself” (*ibid.*, p. 253), in relation to the fundamental antagonism between superiors and subordinates in organisation-

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<sup>8</sup> It is noticeable the inspiration of Žižek’s claims about the constitution of the subject in Lacanian psychology: “Žižek bases his claims about the founding negativity of identity in the work of Lacan” (Butler, Laclau, & Žižek, 2000, p. 2). This inspiration, although indirectly, supports also the present discussion in organisational matters.

like social fields, *manager* is a reflexive determination of *subordinate*'s impossibility of achieving an identity with her/himself.

In this sense, whilst antagonism among subjects occupying diverse subject-positions within the organisational social order is a natural discursive effect – “the subject is a paradoxical entity ... which persists only insofar as its full realization is blocked” (Žižek, 2006, p. 254) – whilst such natural antagonism impose disruption to the subjects' identity and expose their dislocated condition – “the subject always emerges as a *split subject* that might attempt to reconstruct a full identity through acts of identification” (Torfing, 2005, p. 16; italic in the original) – and more than defining the identity of each subject-position through chains of equivalences, the identity of each subject constituted in each position is also constructed through negative logics in relation to other subject-positions, as a reflection of what each subject is not.

In sum, insofar as every identity is dislocated and subjects are constantly exposed to dislocatory moments (Laclau, 1990; Torfing, 2005), new possibilities are always latent, as well as political practices which social agents may perform in seeking “to challenge and transform the existing norms, institutions and practices – perhaps even the regime itself” (Glynos & Howarth, 2007, p. 105). The institution of new practices and new regimes of practices, as well as the answer from disrupted subjects to moments of dislocation – i.e. the institution, sedimentation and, at the same time, contestation of social logics (Glynos & Howarth, 2007; Laclau, 2005) – is thus matter of political logics.

In order to explain the formation and characterisation of social relations, more than accounting for the rules and practices that structure them, it is also necessary to describe the

processes whereby they are instituted. “While social logics consist in rule-following, political logics are related to the institution of the social” (Laclau, 2005, p. 117).

Considering that social structures are always partial and then contestable and temporary – disrupted identities, always exposed to dislocatory moments – *political logics* account for the political projects endeavoured within the social order by the diverse interested parties, either willing to hegemonise a present discourse – then maintaining (stabilising) the present (temporary) structure – or to contest it by raising alternative discourses and structures. In other words, political logics regard, at the same time, the institution and the de-institution (or contestation) of the social, for “the very institution of a new regime or social practice presupposes the possibility that a previous social order is successfully displaced from its hegemonic position and thus de-instituted” (Glynos & Howarth, 2007, p. 142). Moreover, ...

Political logics aim to capture those processes of collective mobilization precipitated by the emergence of the political dimension of social relations, such as the construction, defence, and naturalization of new frontiers. But they also include processes which seek to interrupt or break up this process of drawing frontiers. (Glynos & Howarth, 2007, p. 141)

As also developed by Carter, ...

Political logics have three elements: a) explanations of events leading up to moments of dislocation that expose the radical contingency of sedimented social practices; b) identification of ‘political’ struggles over what discourse to institute (to cover over the exposed contingency) through the logic of equivalence; and c) illuminating (in a genealogical sense) struggles excluded or marginalised through the logics of difference.

When employing political logics, the task is to identify dislocatory moments in the historical landscape of cost, costing, and cost techniques [the specific object in his thesis] that disrupt and institutionalise sedimented social practices. In contrast to social logics, this goes beyond describing rules and practices to identifying the events leading to disruption, and political struggles over the institution of social practices and relations. (Carter, 2008, p. 207)

Some illustration of political logics has already been suggested, when presenting the logics of equivalence and difference before. As stated, organisational people may endeavour political projects willing to stabilise the social order, employing diversely these two possibilities.

Moreover, diverse processes and events within the organisational environment represent typical spaces for dislocatory events, i.e. for the emergence and application of political logics (Glynos & Howarth, 2007). For instance, ‘strategic planning’, ‘budgeting’, ‘balanced-scorecard implementation’, among other process-like ‘management control’ practices go beyond describing the rules and practices that compose a structure (social logics matter). These processes – emphasis on the ongoing, specifically focused practices – represent political arenas where subjects either reinforce a present hegemonic discourse [(re)establishing and (re)co-opting allies, weakening contestants’ arguments etc.] or trigger changes in the social order, dismantling a present discourse / structure and assembling / hegemonising an alternative / new one.

These organisational processes *qua* dislocatory moments may represent a myriad of political struggles. They may be triggered and led by senior management, demanding ordinary and/or extra-ordinary revisions in plans, budgets, assessments and business-like figures in general. Thus, senior managers may have specific intent in mind – politics- or discourse-like intents – willing either to reinforce the *status quo* or to promote change in the organisational environment. Whoever demands and leads such events may develop specific political logics, aiming certain intents regarding the organisation. However, it may not be so in relation to other forces present in the organisational environment and relevant to these processes.

Diverse other interested parties may develop alternative political logics through these events, if not supportive, maybe conflictive to the ‘main intent’ (i.e. the senior managers’ intent or the

‘dominant coalition’s’ intent). The myriad of forces existent in the organisation may participate in these processes, developing alternative political projects, employing diverse political logics in comparison to what would be the ‘dominant organisational coalition’s’ intent. It is from the clash of these projects, from the confluence of the different logics that occurs dislocation, shifting the discursive field and re-stabilising the organisation as a new moment of discourse.

This dislocation / re-stabilisation affects the ‘management control’ regime of practices and what it means to the organisational people, demanding the fieldwork observation to identify and describe the diverse, either supportive of conflictive, political projects endeavoured and the political logics employed within the organisation.

More than accounting for the rules and practices that structure social relations, and more than describing the dislocatory processes through which these structures are constituted, it is also necessary to examine the ‘gripping’ of subjects in specific practices due to the discourse with which they identify. Hence, whilst political logics account for attempts to close systems (either hegemonising a present discourse or raising alternative ones), *fantasmatic logics* account for the ideological presuppositions and pathologies that sustain their respective identities, that allow them to enjoy a ‘good life’ (although through the price of suppressing the impossibility of closing the contingency, i.e. by containing the flux of meanings and temporarily constituting a totality) (Carter, 2008). In other words, “if political logics provide a politically-inflected signifying frame within which to show *how* social practices come into being or are transformed, then fantasmatic logics provide the means to understand *why* specific practices and regimes ‘grip’ subjects” (Glynos & Howarth, 2007, p. 145; italics in the original).

Moreover regarding the relation between political and fantasmatic logics: “the role of fantasy [fantasmatic logics] is to actively contain or suppress the political dimension of a practice. Thus, aspects of a social practice may seek to maintain existing social structures by preemptively absorbing dislocations, preventing them from becoming the source of a political practice” (Glynos & Howarth, 2007, p. 146). In this sense, the logics of fantasy help to explain the inertia of subjects even within an environment of radical contingency: political projects do not emerge, for subjects are already ‘comforted’ by fantasy.

In an organisational context, as also suggested by Glynos and Howarth (2007), “the function of many management and governance techniques could be seen in this light [i.e. fantasy preemptively absorbing dislocations]” (p. 146). They exemplify by summarising some research conclusions about the fantasmatic logic of ‘transgression’ supported by the employee ideology of ‘cynicism’: cynical-transgressive acts end up sustaining the very social practice which they seek to subvert. In this vein about fantasmatic logics preventing political projects in organisational environments, Carter (2008) described the four ‘ideological’ themes “cost and ‘objectivity’, cost and ‘transparency’, cost and the ‘resolution of past disputes’, and cost and the ‘public interest’ [that] ideologically functioned to ‘smooth over’ the various challenges presented by parties to ‘costing’ at the social and political level” (p. 283).

Notwithstanding the relevance of considering the gripping upon fantasy when studying the political constitution of social orders, the remaining of the present research report shall not work on these logics anymore. The empirical fieldwork and the theoretical discussion have been focused on social and political logics, following the will to characterise ‘management control’-like organisational discourse as constituted out of active articulatory practices. Future research may advance the theoretical development through the characterisation of such discourses considering the effect of fantasmatic logics absorbing dislocations within the field.

### 2.3 Rhetorical discourse analysis

It is now necessary to differentiate between discourse theory and discourse analysis. Discourse analysis does not comprise simply a toolkit to analyse ‘talk and text in context’, for “the conduct of discourse analysis is only meaningful within a particular social and political theory, alongside its core ontological assumptions and overall political purposes” (Howarth, 2005, p. 318), as provided by discourse theory. At most, Howarth continues, “the various tools of discourse analysis constitute one particular set of techniques that can help us to understand and explain empirical phenomena which have already been constituted as meaningful objects of analysis” (*ibid.*, p. 318).

Discourse theory and discourse analysis may also be acknowledged regarding the theoretical level of analyses. Howarth and Griggs explain:

In Heideggerian terms, discourse theory corresponds to the ontological level, where the concept of discourse specifies the necessary presuppositions of *any* inquiry into the nature of objects and social relations, while discourse analysis operates at the ontical level, and is concerned to analyse the particular objects specified by one’s ontological presuppositions.

(Howarth & Griggs, 2006, p. 29; italic in the original)

In this sense, this research project is grounded on the ontological presuppositions developed within the premises of post-structuralist discourse theory. The empirical investigation that has been developed, however, operates at the ontical level, employing discourse analysis in order to analyse discourse of management control as logically presupposed using the ontological (discursive) grammar provided.

Among different alternative approaches to the study of discourse – e.g. critical discourse analysis, rhetorical political analysis, interpretive policy analysis, etc. – ‘Political Discourse Theory’ has been employed (Glynos et al., 2009). This approach is grounded on the same

(post-structuralist discourse theory) ontological presuppositions that have been supporting this research project. Moreover, a *problem-driven* focus is adopted – in detriment of either *method-* or *theory-driven* alternatives – regarding the development of an explanation for a specific *problematized* anomaly within the social order (Shapiro, 2002). Third, the critical explanation derived from such research effort is developed through the articulation of social and political logics (Glynos et al., 2009; Glynos & Howarth, 2007).

In order to characterise and articulate the typical ‘management control’ logics whereby such form of organisational discourse is constituted, one empirical strategy regards examining the linguistic and non-linguistic practices performed within the social order of interest, focusing on the rhetorical mechanisms whereby a discourse of management control is constituted and operated (Carter, 2008; Howarth & Griggs, 2006).

As summarised by Howarth and Griggs:

... discourse theorists regard the existence of rhetoric as a constitutive aspect of social reality, and its theoretical and empirical analysis as an essential part of understanding and explaining social phenomena. ... [Moreover], discourse theorists view tropological movements [i.e. the use of rhetorical mechanisms, as metaphors, metonyms, catachreses, etc.] as an essential dimension of all social relations. ... In short, as its name suggests, an important feature of discourse theory is the careful analysis of rhetoric and all forms of ‘textual’ meaning.

(Howarth & Griggs, 2006, pp. 28–9)

Furthermore, they exemplify the use of rhetorical categories as means of analysing texts and linguistic practices:

... a consideration of the specific role of metonyms and metaphors in a rhetorical analysis of politicians' speeches – for example, the increasing use of 'war' as a metaphor to justify various public policies, whether in calls for a 'War on terror' or a 'War on drugs' – functions at the ontical level, and thus presumes the basic categories of discourse theory. At this level of inquiry, and as long as they are commensurate with its ontological assumptions, discourse theorists can freely draw upon a range of tropes and devices to analyse texts and practices.

(Howarth & Griggs, 2006, pp. 29–30)

Although drawing on such linguistic artefacts, analysing discourse upon 'political discourse theory' exceeds analyses of arguments and the situations in which they take place, as is the case for 'rhetorical political analysis' (Glynos et al., 2009). In this other form of discourse analysis – drawing on speech act theory – "attention is given to the analysis of rhetorical situations in which argument takes place, ... the constitution of various speaking positions / positions of enunciation in the speech situation, ... as well as the constitution of the addressee of an argument" (Glynos et al., 2009, p. 14; cf. Finlayson, 2007).

Nonetheless, beyond analysing the arguments, political discourse analysis takes rhetorical tropes as basic constituents of social reality, as basic forms of materialising – i.e. basic forms of articulating in the actual experience of social agents – the social, political and fantasmatic logics whereby discourse is constituted. In this sense, the linguistic artefacts employed by social agents and analysed as rhetorical tropes represent the means for studying discourse; they may seem poor data for empirical analyses, but they are still what is mostly available, for language (indeed speech, or *parole*) is still our main medium of interaction and articulation. The connection between the analyses of such rhetorical artefacts at the ontical level and the logics of critical explanation at the ontological level – the explanatory articulation, connecting "theoretical categories to concrete empirical contexts" (op. cit.) – demands the intervention of the researcher (Glynos & Howarth, 2007).

Studying discourse through rhetoric regards the study of rhetorical tropes of *naming*. Whereas discourse refers to relational systems of significations and is constituted through the articulation of social, political and fantasmatic logics, these logics emerge within the social order out of articulatory (rhetorical) practices of naming. Irrespective the objective nature of such practices, their meanings, their crystallisation as regimes of practices, and the consequent (yet precedent at the same time) constitution of discourse are constructed through factual rhetorical operations of concept/reconceptualising, name/renaming, weigh/reweighing, evaluate/revaluating them (Carter, 2008).

In this regard, Finlayson pointed that: “Laclau’s important and immensely valuable incorporation of rhetoric into the discourse analysis of ideologies is ... largely confined to a focus on the figures and especially on tropes of naming” (Finlayson, 2012, p. 758); yet the process of naming within discursive formations has been highlighted by others: “it is the name itself, the signifier, which supports the identity of the object” (Žižek, 2008, p. 104), which regards the logic of the *naming practice which retroactively constitutes its reference*, as described by Howarth and Griggs (2006). [Cf. with “the popular symbol or identity, being a surface of inscription, does not *passively express* what is inscribed in it, but actually *constitutes* what it expresses through the very process of its expression” (Laclau, 2005, p. 99; italics in the original), or with “... naming itself retroactively constitutes its reference. Naming is necessary but it is, so to speak, necessary afterwards, retroactively, once we are already ‘in it’ ” (Žižek, 2008, p. 105).]

The practice of naming, as well as the retroactive reference constitution, has two complementary effects: first, by instituting such identity – i.e. by articulating the chain of equivalences which hold heterogeneous elements together – it raises the blockage which prevents an individual or group from achieving its full identity [cf. with “every identity is

already in itself blocked, marked by an impossibility” (op. cit.)]. Second, yet at the same time, it also accounts for differences in identity among elements, making such identities and meanings possible (Howarth & Griggs, 2006).

These authors further illustrate this rhetorical mechanism:

... ‘the Jew’ or ‘the Muslim’ in the discourses of Nazism or the ‘War on Terror’ ... functions in these discourses both as an alleged blockage of identity that prevents an individual or group from achieving its full identity or community, *and* at the same time, through helping to constitute the ‘we’ which is threatened, it also functions to make these identities and meanings possible in the first place. (Howarth & Griggs, 2006, p. 34; italic in the original)

In other words, the signifiers ‘the Jew’ and ‘the Muslim’ impact the discourses referred to twofold: at the same time that they block the identities of specific individuals and groups, preventing them from fully identifying with the respective religious traditions, the use of these signifiers within those discourses also constitute the encompassing ‘we’ – the ‘Jewish’ or the ‘Islamic’ people – who is being threatened by an external other.

An alternative illustration in organisational and ‘management control’ terms could narrate as this [considering, for instance, Merchant and Van Der Stede’s (2003) statement about the need for management control systems, otherwise people would not naturally do what was expected from them]: organisational people who are deemed to be controlled are named ‘the Employees’ or ‘the Middle Managers’ within a ‘management control’ discourse; they are named like this by others, thus preventing them from achieving full identity; at the same time, however, this naming practice retroactively creates a dislocatory situation, helping those people to constitute an encompassing identity against control, potentially subverting the discourse from which it all started.

Moreover regarding the naming practice through which constitutive logics of discourse are articulated, as developed by Žižek:

... we search in vain for it [the “ ‘surplus’ in the object which stays the same in all possible worlds”, i.e. which identify the “designated object beyond the ever-changing cluster of descriptive features” (*ibid.*)] in positive reality because it has no positive consistency – because it is just *an objectification of a void, of a discontinuity opened in reality by the emergence of the signifier*. It is the same with gold; we search in vain in its positive, physical features for that X which makes of it the embodiment of richness; or, to use an example from Marx, it is the same with a commodity: we search in vain among its positive properties for the feature which constitutes its value (and not only its use-value). (Žižek, 2008, pp. 104–5; emphases added)

That is, another effect (although subsidiary to the two effects just described) of such naming process is opening a space within the discursive field – or, objectifying a void – into which people read meanings. Such space is named after certain signifier, a nodal point – or, *point de capiton*, in Lacan/Žižek’s terms – i.e. a word that “unifies a given field, constitutes its identity: it is, so to speak, the word to which ‘things’ themselves refer to recognize themselves in their unity” (Žižek, 2008, p. 105).

Žižek provides some illustrations of this, for instance the case of the advertisement for Marlboro: all the images developed in this construct a certain image of America, be the land of freedom, endless opportunities, hard-working people etc. However, “the effect of ‘quilting’ [i.e. of ideologically covering diverse other signifiers by privileged ones] occurs only when a certain inversion takes place; it does not occur until ‘real’ Americans start to identify themselves (in their ideological self-experience) with the image created by the Marlboro advertisement – until America itself is experienced as ‘Marlboro country’ ” (Žižek, 2008, p. 106).

In organisational experience, for instance, by instituting an ‘organisation’, managed under ‘management control’-like logics, constructed upon a structure divided in diverse

‘organisational’ subject-positions etc., diverse voids within such discursive field are not only emerging but at the same time being named, i.e. being objectified through this process of naming, after the rhetorical tropes employed for this. In this sense, mirroring Žižek’s illustrations about richness in gold and about positive value in commodities, it is ungrateful to search for positive value in ‘organisational’-like propositions such as ‘organisation’, ‘performance’, ‘control’, as well as ‘effective’, ‘innovative’, ‘profitable’ etc. (irrespective whether these signifiers might represent certain amount of functional, use-value), for they merely name spaces within the discursive (organisational) field into which social agents articulate meanings and values. On the other hand, the ‘quilting’ effect shall also only occur when the process is inverted, i.e. when the ‘real’ organisational people start to identify themselves with the image created by the ‘effective’, ‘innovative’, ‘profitable’ propositions – as managed through logics of ‘performance’, ‘efficiency’ and ‘control’ – or when they are experienced as ‘Organisation’. In sum, ‘organisational’, ‘management control’ discourse and the consequent ‘organisation’ are not yet constituted when typical ‘organisational’-, ‘management control’-like propositions are named, but indeed when ‘organisational people’ – *qua* social agents – identify with and are experienced as such.

Furthermore in organisational experience, accounting artefacts – i.e. ‘accounting’-like objects and practices, or ‘accounting’-like regimes of practices – are ubiquitous in the process of constituting the organisation. That is, in the search for the naming practices at the ontical level – *qua* articulatory discursive practices – whereby identities settle, typical accounting practices represent a specific set of them.

It has already been recognised elsewhere how accounting practices constitute organisational reality, although through a one-sided, partial and stylised view. For instance, as argued by Morgan:

Accounting practice is framed by an overarching metaphor encouraging a numerical view of reality.

... Accountants have long recognized the limitations of numerical modes of representation, but have been hamstrung in their attempts to overcome them because the numerical view has been equated with an *objective view*. The idea that accountants represent reality ‘as is’ through the means of numbers that are objective and value free, has clouded the much more important insight that accountants are always engaged in *interpreting* a complex reality, partially, and in a way that is heavily weighted in favour of what the accountant is *able* to measure and *chooses* to measure, through the particular schemes of accounting to be adopted.

(Morgan, 1988, p. 480; italics in the original)

This argument mirrors the one developed by Hines, for whom “in communicating reality, you [the accountant] *construct* reality” (Hines, 1988, p. 257; italic in the original). That is, she argues, ...

We create a picture of an organization, or the 'economy', whatever you like, and on the basis of that picture (not some underlying 'real' reality of which no-one is aware), people think and act. And by responding to that picture of reality, they make it so: it becomes 'real in its consequences'. And, what is more, when people respond to that picture, and the consequences occur, they see it as proof of our having correctly conveyed reality. (*ibid.*, p. 257)

In this sense, irrespective how ‘accounting’ is reified in organisations – e.g. as empowering or transformative set of managerial tools – what matters for the present discussion is the amount of interactions among ‘organisational people’ (social agents within the discursive environment), pretending to use these tools, i.e. interacting and articulating meanings to their present social reality (as they engage to it) having as nodal points and signifying elements such meaningful artefacts provided by or labelled after ‘accounting discipline’ or ‘management accounting’. Accounting does not exist *a priori*, and it may even result in the opposite of what was intended (Hopwood, 1987), but it shows itself through the articulation performed by the social agents, through the specific (‘accounting’-like) articulatory practices whereby ‘organisational discourse’ and the consequent ‘organisation’ are constituted (Frezatti et al., 2014).

Hence, more than rhetorical practices of naming (accounting for the articulation of logics and the constitution of discourse, even ‘management control’-like organisational discourse), ‘accounting’-like practices represent a complementary set of articulatory practices towards the constitution of ‘organisational’ discourses. Through them, specific forms of ‘accounting’-like logics – i.e. social logics resembling an ‘accounting’ way of representing organisational reality, through typical ‘accounting’-like financial, performance, managerial, operational figures (e.g. financial and accounting reports, budgets, performance management systems, costing systems, resource planning etc.) – are articulated, thus constituting ‘accounting’-like organisational discourse and ‘accounting’-like organisations.

In fact, ‘accounting’-like constitutive logics are especially successful in the constitution of organisational discourse and organisations – indeed in the constitution of hegemonic (of ‘accounting’-like form) organisational discourse, or in hegemonising a specific form of discourse towards the constitution of business organisations. What is sometimes argued as the *power of the accountant* (e.g. Hines, 1988; Morgan, 1988) regards actually the effective (still incomplete and temporary though) constitution of discourse through the articulation of ‘accounting’-like objects and practices, that is the effective institution, maintenance, defence, and even the destabilisation and disruption of the organisational social reality through accounting. It is indeed a ‘dye’ (or, a ‘contaminant’) colouring (infecting) the articulatory practices within an ‘organisation’ discursive field with such ‘accounting’-like, metaphorical way of representing organisational reality; it is nonetheless a successful colouring (or infection), for these now so called ‘accounting’ practices are effective in constituting hegemonic (‘accounting’-like) organisational discourse.

Whilst being effective and successful, ‘accounting’ – or, the amount of articulatory practices resembling this ‘accounting’-like way of representing economic, organisational reality – is

ubiquitous in ‘management control’-like articulations of organisational discourse. Hence, more than studying organisational discourse through the articulation of ‘accounting’-like logics and the constitution of ‘accounting’-like discourse, the present research represents an effort of studying ‘management control’ forms of organisational discourse as being constituted – i.e. as being materialised – out of ‘accounting’-like articulatory practices.

In order to study the articulatory practices of naming performed within the ‘organisation’ discursive field – both ordinary (‘organisational’-like) articulatory practices and the specific set of ‘accounting’-like practices – the research strategy at the ontical level demands analyses of rhetorical tropes. To begin with, and according to Howarth and Griggs, the “naming practice which retroactively constitutes its reference” is a catachrestical mechanism “*par excellence*” (2006, p. 34), for it is conveying meaning to a signifier to which the term does not literally refer: organisational people *become* ‘the Employees’ or ‘the Middle Managers’, who are then deemed to be controlled. Catachresis represents but one type of rhetorical trope of naming, alongside metaphor and metonym, whereby such constitutive effects are performed at the ontical level.

Notwithstanding the commonplace of relegating the “figure of catachresis to a secondary position vis-à-vis metaphor” (Howarth & Griggs, 2006, p. 32), in post-structuralist discourse theory catachresis is regarded with a more impacting role. “Catachresis is a transfer of terms from one place to another employed when no proper word exists, while metaphor is a transfer or substitution employed when a proper term does already exist and is displaced by a term transferred from another place to a place not its own” (Parker, 1990, p. 60). Howarth and Griggs illustrate some uses of catachreses as discursive tropes:

For example, to say or write that the Labour government’s consultation strategy *flew into turbulence* is to substitute a particular experience or event of flying in an aeroplane for a specific

political practice, thus describing the former in different terms and conveying a new meaning, whereas to speak of ‘the *leg* of a table’, ‘the *foot* of a mountain’, or to make reference to somebody’s ‘*walkman*’, is to apply a term to a thing to which the term does not literally refer, either because our language lacks such a term, or because we come across or invent new objects in need of a name. (Howarth & Griggs, 2006, p. 32; italics in the original)

In these illustrations, specific objects and experiences – e.g. somebody’s personal audio device and the government’s consultation strategy – are named after other objects and experiences. However, it is not only because they had no name before – how should this gadget, which allow one to walk around listening to music s/he has previously chosen, be called? how should we call this political experience which (we think that, or we would like to think that) has not happened as originally proposed? – and it was then necessary to name them, but because someone would be interested in marking them with specific qualities, i.e. specific meanings inherited from those other objects and experiences. So, the gadget is called ‘walkman’ in reference, say, to freedom, individuality, the power to decide what and where to listen to etc., as well as the political experience is named after a type of unpleasant, unexpected, potentially fatal (flying) experience. Hence, naming through such rhetorical mechanism of catachresis is not simply a passive operation, as in giving a name to something new or in need of one, but is discursively active: more than just naming, identities and meanings are being articulated, thus constituting things as *objects* and persons as *subjects* of discourse. It is a political practice then, for it regards the institution of social logics within the field. [For instance, it is not just a taxonomic matter of choosing a name for calling some group of managers who are not at the hierarchical apex of the organisation, but it is a political act of calling them ‘middle managers’ as they are not at senior positions, they are in the middle-range towards the other (non-manager) employees, they account for much of the expected results although with restricted authority etc.]

Alongside catachreses, metaphors and metonyms are also employed at the ontical level as tropes for constituting discourse, i.e. articulatory (naming) practices may as well take the form of these rhetorical operations. Indeed, “synonymy, metonymy, metaphor are not forms of thought that add a second sense to a primary, constitutive literality of social relations; instead, they are part of the primary terrain itself in which the social is constituted” (Laclau & Mouffe, 2001, p. 110; cf. Laclau, 2005).

Whilst metaphors regard the substitution of a term transferred from another place for a proper, already-in-its-place term, empty signifiers being articulated within the discursive field are exemplary of metaphorical operations, for they “strive to represent the failure of a signifying system or language” (Glynos & Howarth, 2007, p. 122; cf. Howarth & Griggs, 2006). For instance, take “the increasing use of ‘war’ as a metaphor to justify various public policies, whether in calls for a ‘War on terror’ or a ‘War on drugs’ ” (Howarth & Griggs, 2006, p. 30), or take “the usage of terms such as ‘New Labour’ and ‘Labour’ by Tony Blair and Gordon Brown respectively in their struggle to lead the Labour Party” (Howarth, 2005, p. 343). Moreover, take ‘strategic’ as a call for, say, well-informed, deliberated, results-focused decisory processes and organisational behaviour, as in ‘strategic management’, ‘strategic cost management’, ‘strategic plan’ etc. As privileged nodal points and empty signifiers within the discursive fields, these metaphors (‘war’, ‘labour’ and ‘strategic’) are employed as rhetorical discursive tropes, in order to institute referencing points around which chains of equivalence and differential positions are articulated, hence stabilising and dislocating identities and discourse. Alongside catachreses, these rhetorical operations are not naive, but also political operations through which social logics are instituted and disrupted.

This is similar with metonyms. These rhetorical tropes refer to the “replacement of an expression by a factually related term”, as in “*to read Jane Austen*” (substitution of

author/work type), “*to wear leather*” (product/material), “*to have a cuppa*” (container/contents), or “*The White House*” (place/resident) (Bussmann, 1996). In discourse theory terms, metonyms are exercised as discursive mechanisms for articulating hegemony within discourse. As exemplified by Howarth, ...

... the concept of a hegemonic practice is conceived as a *metonymical* operation in which a particular group or movement takes up demands articulated by contiguous groups (for example, a student movement begins to organize and address workers’ demands), or extends one set of demands into adjacent spheres (workers’ struggles come to symbolize the demands of an entire nation). (Howarth, 2005, p. 342; italic in the original)

In organisational terms, for instance, hegemonic practices like ‘total quality’ – from an operational area, it may extend to all other areas – or ‘strategic planning’ – from higher hierarchical levels to encompassing all other levels – are examples of metonymical operations. Or else, when stating that ‘*we are* a family in the company’, or that ‘these are *our* targets, *our* results’, metonyms are being employed willing to weaken social antagonism within the ‘organisation’, contributing to constitute the organisational discourse. These are also political operations, instituting the social that is read as this ‘organisation’.

However, more than instituting the social through operations of catachreses, metaphors and metonyms, other rhetorical articulatory practices are also performed in order to maintain as well as to destabilise and disrupt discursive formations. Diverse forms of rhetorical redescriptions – as in operations of paradiastole, for instance – regard “moves that change a concept in alternative respects, and includes several variants: reconceptualisation (a revision of meaning), renaming (a change of the name), re-weighting (a shift in significance) and re-evaluation (an alteration of the normative implication)” (Carter, 2008, p. 220).

To begin with, paradiastole consists of ...

... replacing a given evaluative description with a rival term that pictures the action no less plausibly, but serves at the same time to place it in a contrasting moral light. You seek to persuade your audience to accept your new description, and thereby to adopt a new attitude towards the action involved – either one of increased sympathy or of acquired moral outrage.

... [However, the technique does not regard] substituting one word for another. “For no one supposes that the words prodigality and liberality mean the same thing; the difference is rather that one person calls something prodigal which another thinks of as liberality.”

(Skinner, 1999, p. 68; citing Quintilian’s (1920-22) *Institutio Oratoria*, VIII.VI.36, vol. III, p. 322)

As argued by Howarth, “the logic of rhetorical redescription is thus useful to discourse theorists who wish to examine the way in which hegemonic battles involve constant endeavours to reframe issues and processes in ways that are conducive to a particular project” (2005, p. 343). Moreover, paradiastole “refers to de-valuing or re-valuing the normative tone or the increasing or decreasing significance of the concept in question, to affect the ‘acceptability’ of a concept” (Carter, 2008, p. 220); it is thus another form of (rhetorical) political practice, but now employed in order to raise dislocatory moments within the field, to de-institutionalise social logics and to destabilise and disrupt discourse. As stated by Glynos and Howarth, “if political logics are concerned with the *institution* of the social, they are also related to its possible *de-institution* or *contestation*” (2007, p. 142; italics in the original), and paradiastole rhetorical redescriptions are exemplary of them.

In summary, different rhetorical tropes may be employed within a discursive field in order to constitute and subvert discourses. Considering the empirical research developed, special focus has been given to such rhetorical mechanisms employed in relational to ‘management control’ discourse.

It is important to notice that these rhetorical mechanisms whereby discourse is constituted at the ontical level are expressions of political logics. Social logics *are*, in the discursive field,

that is, they are established as basis for interaction and articulation – “the rules, practices, concepts, categories, and sedimented social practices that *structure social interactions and relations*” (op. cit.; emphasis added). At the ontical level, they *are*, in advance, upon which agents regard through their interactions. Whenever they are performed, however, and whenever people talk about and try to rationalise them – then expressions of linguistic and non-linguistic practices, including the rhetorical mechanisms under study – political logics are being performed. Articulatory practices, hence, at the ontical level express political logics, even though they result in the institution, re-institution and de-institution of social logics.

Whilst researching these logics, willing to describe and characterise them through systematic observation and articulation, whether an external observer entering into the field or an internal agent participating actively on it, it is not possible to characterise in total the social logics, but only the political ones, for no effort would suffice for capturing all the richness and nuances of them. Even when trying to observe them or asking people to talk about them, such externalisation would still crystallise as political logics, for they would reach the researcher through linguistic and non-linguistic practices. This represents a strong limitation of rhetorical discourse analysis, mirroring double hermeneutics in interpretive research, yet the researcher must concentrate on characterising the diverse observed logics considering what each one most resemble for the typical discursive formations being researched. It implies that previous knowledge and previous characterisation of what each type of constitutive logic would look and sound like is inevitable, thus contaminating what the researcher should look for in the field.

## 2.4 Empirical procedures

In order to actually produce the observations and characterisations about ‘management control’-like objects and practices and ‘management control’ regime of practices, necessary for the aimed theoretical developments, an empirical fieldwork, supposedly in a ‘management control’-like organisation, has been developed. As suggested by Glynos and Howarth, this fieldwork has been driven by a research *strategy* instead of *methodology*, for “ ‘strategy’ better [than ‘methodology’] highlights the ontological, normative, and sociological presuppositions framing and informing [the] research agenda and its processes” (Glynos & Howarth, 2007, p. 201; cf. Howarth, 2005). Hence, the strategy of this present empirical research was based on case study.

Howarth (2005) states that “much of the empirical research conducted in the name of discourse theory is case based” (p. 329). This may be because “case studies provide an important vehicle for critically explaining problematized phenomena by providing the contextually specific knowledge within which to link our more general logics together in a particular instance” (Glynos & Howarth, 2007, p. 204). Considering the specificities of this present research project, this “vehicle for critically explaining problematized phenomena” is what is necessary in order to articulate the social and political logics of ‘management control’ discourse upon contextually specific objects and practices.

The specific design of the case study depends on the process of problematisation and the questions that need to be addressed (Howarth, 2005). Considering the typology suggested by Flyvbjerg (2001) – extreme/deviant, maximum variation, critical, and paradigmatic cases – the case study that was proposed approximates the paradigmatic type. Paradigmatic case studies highlight general characteristics of social orders, providing an accurate representation

of a wider field of phenomena (Flyvbjerg, 2001; cf. Glynos & Howarth, 2007; Howarth, 2005). Considering the problem regarding the characterisation of ‘management control’ organisational discourse and ‘management control’-like organisation, the developed case study should support describing a paradigm of management control discourse, acknowledging the discursive nature of the regime of practices ‘management control’ and of the sets of ‘management control’-like objects and practices.

A ‘discursively rich’ organisation was chosen as the paradigmatic case study for this research effort, the Enterprise. The experience appeared ‘discursively rich’ afterwards due to the amount of managerial artefacts and management control constructions that were developed at this organisation.

The Enterprise is a family-owned metallurgic business, headquartered in São Paulo, and commercially present all around Brazil and in other countries. It is composed by four plants (four different states) and about one thousand employees. In 2012, its revenues amounted R\$ 468,7 million (about US\$ 229.4 millions<sup>9</sup>); throughout its history, it has received several awards in its specific industry and regarding a good place to work.

In organisational terms, the Enterprise is roughly organised upon two business units – macro-processes of its industrial activity – and divided in three directorates: industrial (comprising one of the business units), corporate (including the second unit and other administrative areas) and commercial. The superintendent and directors support the development of diverse

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<sup>9</sup> Considering the official exchange rate in 31/12/2012.

management control systems, including some derived from Japanese benchmarking and U.S. (Harvard-like) management models.

The empirical investigation has been conducted at the Enterprise as an ethnography. The intent was to characterise the social and political logics whereby discourse of management control is constituted and subverted. These logics are articulated through rhetorical mechanisms – the actual objects of investigation – yet the focus was on the objects and practices that are recurrently constituted and practiced within the organisation and that together name the regime of practices ‘management control’. In other words, in order to observe rhetoric in regard to discourse of management control – and then characterise the social and political logics of the regime of practices ‘management control’ – the focus was on the set of ‘management control’-like objects and practices within the organisation.

Howarth (2005) indicates some methods for collecting empirical data: “primary documents, in-depth interviews, newspaper reports, observed and unobserved social practices, images, quantitative data, even buildings and historical monuments, are grist to the mill of problem-driven discourse theory” (p. 335). In the present case, three qualitative methods for collecting data and supporting the empirical investigation were exercised: direct observation, interviews and archival. These methods comprise almost all the linguistic and non-linguistic, reactive and non-reactive sources of data suggested by Howarth (2005), as indicated in the Table 1. [Linguistic and non-linguistic regard the condition of differential signifiers of a discourse (linguistic data), when “their identities are determined by their differences with and oppositions to other signifiers” (*ibid.*, p. 336). Reactive and non-reactive regard the “sources that presuppose an element of inter-subjectivity for their generation” (reactive data) (p. 336).]

The ethnography at the Enterprise has been developed for four months, between March and June, 2013, at the headquarter in São Paulo (main administrative office and main plant) and during 2 or 3 alternate days per week, during their regular office hours (from 8 am to 5 pm). The fieldwork started after previous negotiation with one of the directors and one of the middle managers about the presence of the researcher there and the data and information to be collected. The one and only financial-equivalent benefit that the researcher received from the Enterprise was the opportunity to have lunch at the plant in the days he was there, at the same internal lunchroom that everyone else. An ethical protocol, based on the consent form and the ethical principles suggested by Hoque (2006), was proposed for guiding the research activities during the fieldwork and the disclosure compromise after this period, including an explicit statement forbidding the name of the Enterprise or any specific information that could allow someone to realise which company it was to appear in any of the materials produced as result of this research; this protocol was formally acknowledged and signed by the Enterprise representative, the researcher and the doctorate supervisor.

Regarding the ethnographic methods for collecting data, the direct observation was proposed as an important source of data regarding the exercise of what is taken within the Enterprise as *their* form of ‘management control’-like business administration. Most of the time that the researcher was at the Enterprise, whenever no interview was being conducted and no specific archival research was being performed, the effort was to look around, to talk to people and to

**Table 1. Types of empirical data for discourse theory based research.**

	Linguistic	Non-linguistic
<b>Reactive</b>	Interviews	Participant observation, action research
<b>Non-reactive</b>	Documents	Images, constructs, architectures

Source: Howarth (2005, p. 335).

participate in some meetings in order to observe the objects and practices that *they* consider typical of regime of practices ‘management control’. This method provides the non-linguistic data for the empirical investigation.

As an ethnographical study, the researcher “immerses him- or herself in a group for an extended period of time, observing behaviour, listening to what is said in conversations both between others and with the fieldworker, and asking questions” (Bryman, 2008, p. 402). In this study, the researcher presented himself as ‘participant-as-observer’ – as opposed to the alternative roles ‘complete participant’, ‘observer-as-participant’ and ‘complete observer’ (Gold, 1958) – for everyone acknowledged his condition as researcher, even when he interacted with them and participated on ordinary activities.

More than direct observation, interviews and archival analysis complemented the empirical investigation. As stated by Howarth (2005), “for an approach that stresses the importance of subjectivity in explaining social reality, and which seeks to provide ‘thick descriptions’ of events and processes, (...) in-depth qualitative interviewing is an important means of generating primary texts” (p. 338). These two methods provide the linguistic data for the empirical investigation.

**Table 2. List of the interviewees for the empirical research.**

Hierarchical Level	Reference	Date of Interview (all in 2013)	Recording Time
Senior manager	SenMgr01	April 26 <sup>th</sup>	29:41
	SenMgr02	April 23 <sup>rd</sup>	42:24
Middle manager	MidMgr01	April 05 <sup>th</sup>	30:50
	MidMgr02	April 30 <sup>th</sup>	44:01
	MidMgr03	April 26 <sup>th</sup>	35:28
	MidMgr04	April 26 <sup>th</sup>	41:34
	MidMgr05	May 09 <sup>th</sup>	35:31
	MidMgr06	April 19 <sup>th</sup>	33:46
	MidMgr07	April 23 <sup>rd</sup>	33:18
Emergent manager	EmgMgr01	April 23 <sup>rd</sup>	32:24
	EmgMgr02	May 03 <sup>rd</sup>	43:00
	EmgMgr03	May 27 <sup>th</sup>	47:43

Twelve managers were interviewed for the research, as indicated at the Table 2, either in ‘emergent’ (“coordinator”, as internally called), ‘middle’ (“manager”) or ‘senior’ (“director”) managerial level. There was a basic script for asking them about managerial artefacts and the meanings that the idea of ‘management control’ (both specifically at the Enterprise) could have, configuring thus semi-structured interviews (see Appendix 1 – Script for the semi-structured interviews). All interviews were recorded with each one’s consent, as well as the Enterprise representative’s awareness; they all were informed about the main ethical protocol that had been agreed regarding the research effort and the interviews (Appendix 2), and they received a copy of an excerpt of the document, where they should explicitly agree with the interview and the recording (Appendix 3); they all formally agreed with recording the interview.

Regarding the archival analysis, diverse documents relating to the constitution and practice of management control at the Enterprise were analysed, especially a set related to the operational quality management and the formal procedures for the strategic planning and balanced scorecard.

All the data collected during the field study were analysed as specific rhetorical tropes employed at the Enterprise. In the next chapter, these rhetorical analyses will be presented as the main empirical findings from the fieldwork, thus supporting the theoretical developments regarding ‘management control’ organisational discourse.

### 3 THEORETICAL DEVELOPMENT

#### 3.1 Overview

As it has been indicated in the previous chapter, the theoretical development aimed after this research effort emerges out of the retroductive explanation developed when connecting the empirical observations (the objects and practices that typify the regime of practices ‘management control’ at the Enterprise) with the units of explanation (the social and political constitutive logics of discourse). This connection and the consequent characterisation of the ‘management control’ organisation are presented in this chapter.

Before that, however, it is necessary to present and describe the social and political logics that were observed at the Enterprise, during the fieldwork. As also argued before, it was not possible throughout this empirical work to characterise in total the social logics, but only to suggest them having previous knowledge and characterisation of how they would look and sound like. Notwithstanding this limitation of rhetorical discourse analysis, the need for separating the condition of social logics from the externalisations of and about them (political logics) has been an issue throughout the whole process, from the fieldwork observations to the analyses.

At the last section of this chapter, the theoretical contribution regarding the ‘management control’ organisation is summarised, presenting what is intended to be the main thesis out of this research project and how it should be considered for both practitioners and researchers of management and accounting.

### 3.2 Empirical findings

As it was suggested before, an ‘organisation’ – as the Enterprise that was studied as a paradigmatic case for researching about management control – is constituted as the materialisation of an organisational discourse, indeed in the present case an Enterprise-specific organisational discourse. Moreover, it is a ‘management control’-like organisational discourse, for it is constituted out of specific ‘management control’ logics – i.e. constitutive social and political logics labelled under the idea of managerial control. This section shall present these constitutive logics as they have been observed and experienced at the Enterprise, including the characterisation of such idea of control within this organisation.

Whilst the present research was developed towards one category of organisational constitutive logics – typical of ‘management control’-like organisational discourse – there was no interest for an exhaustive description of them in this case study. Hence, only certain logics that may contribute to the development of the proposed research question are going to be presented and discussed.

[Some highly specific signifiers may appear within the excerpts of the interviews even before they are described, for instance “inventors” (for calling the employees), “Insights Valorisation System-IVS” (for the logic of demanding and rewarding innovations throughout the organisation), and “Looking after managerial excellence” (or just “Looking after...”, for the logic that comprise the Enterprise’s balanced scorecard and strategic planning); nonetheless, each one will be described within this section.]

To begin with, subject-positions represent conspicuous social logics in organisations in general, considering that everyone composing the group of organisational people would be allocated into at least one organisational (e.g. hierarchical, functional) position. Whilst being

allocated like that, they would identify with each position – and with “the rules, practices, concepts, categories, and sedimented social practices” (op. cit.) articulated in relation to such position and that structure the social interactions and relations among the individuals occupying such position – then crystallising as subjects within the discursive field.

It is the same at the Enterprise, given its specific functional/hierarchical structure. The organisational discourse comprises four hierarchical levels – directors (including the superintendent), managers, coordinators and operators – as a structural condition for an ‘agile’ and ‘transparent’ organisation (whatever these adjectives mean):

- MidMgr07, 09:08* I think that the culture of the Enterprise since I got here, few hierarchical levels, open doors, closeness between directors and managers, coordinators and inventors... the communication channels that exist, like the IVS make everything more apparent... even the layout, locating the MPC [manufacturing planning and control] in front of the customer care, and everyone with a view of the production area, knowing what is going on, you cannot block an information...  
[...] these barriers are difficult to create here at the Enterprise, these barriers for holding the information, because the few hierarchical levels, all that I have said, this transparency, this difficulty of blocking transparency make the company agile, make the answers fast, make the company transparent for the customers... and this is part of our culture...
- EmgMgr03, 29:52* One thing that I think is fundamental at the Enterprise, that maybe you don't see in many companies, is the distance between the inventor and the coordinator, the distance between the coordinator and the manager, and the distance between the manager and the directorate... there is no such thing at the Enterprise, the pyramid does not work like that.. the inventor can go to the director, and the director can go to him. My director walks around the Enterprise everyday, he walks around the plant everyday, so the inventor stops him, and he stops the inventor and asks, and then there is a conversation between them, and they talk about what is going on.

Moreover, it is part of the logic regarding the employees within the Enterprise the proposal of a long-term relationship, including the policies of no-layoffs and interns-hiring-only. Indeed, some of the interviewed managers have started at Enterprise decades ago as interns and have worked in diverse positions until the present one, going ‘up’ in the hierarchical structure. It is

difficult for some manager to layoff an employee, having to evaluate her/him badly for some time and demonstrate that it was not possible to encourage her/him to improve. In this regard, one manager said:

*MidMgr07, 16:09* Because [the IVS] is the backbone of the company today, and it is so closely watched by the CEO <sup>10</sup>, the managers have very tight leeway in regard to this [managing the employees]. I imagine that, speaking on management control, in other organisations a manager has power to decide that s/he needs a larger or smaller team, s/he hires, dismiss, you know, runs a more autonomous cell in the sense of managing people...  
 [...] in the Enterprise, the managerial body, be coordinator, manager... you may give a bad evaluation to someone who is going bad, and in time s/he will leave... but you cannot say that this is my area and I need more people...

A senior manager has also talked about this:

*SenMgr01, 16:31* In fact, [...] it was not a logic of long-term employment, but actually the logic was to curb the ease of dismissal. Today, a manager cannot dismiss someone, a director cannot dismiss someone...alone, it is necessary a committee and it is necessary a strong reason. What is behind this is raising people at liberty to make mistakes, to express themselves without the fear that some superior will come and say: “if you say something I don’t like I will dismiss you”.  
 [...] When we started to work with a more participative logic, we realised that we needed to break this condition [the ability of managers to dismiss employees], this structure of power, in order for the business to work.

Another characteristic of the Enterprise discourse regarding the employees refers to how they are called within the organisation: *inventors*. As a company in the metallurgical business, producing inputs for other enterprises which then deliver products to consumers, there is a strong sense of innovation at the Enterprise. People are proud of diverse awards they receive

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<sup>10</sup> Several times, they actually call the superintendent “CEO”, even though it is an English-language acronym.

as *best suppliers, most innovative, high-quality products* etc., and characterising everyone as ‘inventors’ – not ‘operators’, or ‘employees’ – is part of this construction.

Everyone is hired as ‘inventor’, and this is explicitly registered in the formal work contract and in each one’s employment record card <sup>11</sup>. As inventors, they are required to constantly give ideas and contribute with innovations for the manufacturing process and the organisation management. The logic of calling them ‘inventors’ is closely related to the program of ideas (the IVS), constructing the feeling that everyone must contribute to the continued growth of the company as innovative and leader in new products.

*MidMgr03, 04:46*      The company has innovation as its philosophy... it depends on the success of not only sales, but also on its capacity to deliver... it is not worth launching a product in the market that you are not able to produce, so our job [...] is making those products ‘produceable’, let’s say. [...]

*08:32*              When we talk about innovation, we talk about innovation in the whole chain within the company, not only of the product, and we are much motivated by this, by the new... [...] as we have as strategy in the market to make new products, make innovation, internally we must correspond with this idea of innovation, the people must be driven to this...

Whilst they are all ‘inventors’ in the Enterprise, responsible for the recurrent dynamic of ‘innovations’, hired for a stable position in which they can try and mistake as long as they participate in the ‘innovative’ effort – i.e. whilst they identify with the social logics whereby the subject-positions in the Enterprise are articulated – those organisational people crystallise as subjects in this environment. Indeed, they are subjects within the Enterprise organisational discourse not because they are working there, within the physical boundaries of its buildings

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<sup>11</sup> “Employment record card”: an official Brazilian personal record card, looking like a small booklet, where all history of each one’s jobs are recorded.

and walls and subjected to its rules and strategic directions, but because they are subjected to the social logics constructed in regard to the organisational people and because they identify (irrespective whether consciously or unconsciously) with them. [The category of consciousness in regard to discourse and to the acceptance or rejection of social logics is not matter of the present discussion. The characterisation of fantasmatic logics accounts partly for the pre-emptive stickiness of certain logic, before the agency of political logics, but so far there is no consistent theoretical development in regard to cognition and consciousness versus discourse and discursive formations.] Identification with certain logics is more than following rules and procedures, but they incorporate the social logics within themselves, i.e. these organisational logics turn to be their own 'personal' logics. As subjects of such organisational discourse then, they become the organisation, they become the Enterprise.

In this sense, this organisation – the Enterprise – is constituted as the conjunction of the group of subjects, the group of 'inventors' who work there. Nonetheless, this organisational constitution does not happen only because they are physically there, as it was stated in regard to the constitution of the subjects, but because they identify with the social logics articulated within this discursive environment.

It is noticeable that the constitution of the subjects and of the organisation – the 'inventors' and the Enterprise – are mutually dependent. Whilst constituting the subjects, the organisation emerges; vice versa, whilst constituting the organisation, the subjects emerge, and both processes happen out of the articulation of such specific set of constitutive social logics. The articulation of the social logics – indeed, the institution of the social logics – is matter of political logics.

As it has already been argued, diverse organisational subject-positions *qua* social logics are articulated in relation to each other in chains of equivalences constructed within discourse, constituting a unified subject-position. To be an ‘inventor’ in the Enterprise does not mean to be actually an *inventor*, in the sense of someone who spends her/his day experimenting, thinking, trying, mistaking etc. about whatever subject of interest for the moment [whether this represents a fair description of some inventor’s working day]. At the Enterprise, they spend their days working for the business, producing the products and executing the whole series of tasks and processes necessary in such industrial plant. However, at the same that they are working – and even when they are not working, either during break periods or when they are not there – they are called to think about the Enterprise.

By calling them ‘inventors’ (alongside other personnel-related practices, like the no-layoff policy and the proposal of a long-term relationship), the employees are being called to experiment new things, to think about the products, to try (and maybe to mistake) in regard to the processes etc. In this sense, irrespective what being an *inventor* means in any other place, and even irrespective what being an employee or a ‘collaborator’ means in any other metallurgical enterprise, what they mean at the Enterprise is constructed through the articulation of equivalences between them. The signifiers ‘inventor’, ‘employee’ and ‘operator’ (of the diverse classes that work at the Enterprise) are articulated in relation to each other and made equivalent in order to raise a unified subject-position within this organisation, moreover in order to raise a specific subject-position that holds in itself whatever features are demanded for an ‘inventor’ member of the Enterprise.

Mirroring what has been stated before, the unified subject-position ‘inventor’ does not hold in itself and in advance all the features that are expected for an inventor member of the ‘family Enterprise’ – indeed, the features expected for an *inventor* in any other environment are

diverse from those expected at the Enterprise – but this privileged signifier represents the crystallisation in such specific context and discursive condition of the features that are demanded for the employees working at the Enterprise. Constructing such chain of equivalences through the articulation of those signifiers each one in relation to the others represents the managerial strategy at the Enterprise for instituting the unified subject-position which everyone must identify with (and this is probably more effective than writing endless books of norms and codes of conduct). This articulation of equivalences represents the materialisation of political logics within this organisation environment.

The institution of this social logic towards the employees (an exercise of political logic) is developed through the naming practice of calling them ‘inventors’. That is, whenever people within the organisational environment are called ‘inventors’, are referred to as ‘inventors’, are treated as ‘inventors’, and even whenever someone talks about them as ‘inventors’ (for instance, during research interviews like those performed for the present research project), political logics are being performed. As it has been argued before, by naming this subject-position, a specific void is objectified within the discursive field into which people read meanings. The signifier ‘inventor’ emerges as a nodal point within this field, constituting the identity of the subject-position *inventor* and in relation to which the Enterprise employees identify as subjects of discourse. It has no positive value in advance, nonetheless meanings are articulated in relation to it through the chain of equivalences that are constructed between this and other signifiers and the meanings that are brought into them, in this case ‘employee’ and ‘operator’.

In rhetorical terms, the articulatory process of naming this subject-position and instituting this social logic towards the employees represents a catachrestical mechanism, for it is conveying meaning to a signifier throughout a discursive process, not because the term refers to it in

advance. Specific organisational meanings are acknowledged in relation to the signifier as a resultant of this catachrestical movement of transferring the catachresis ‘inventor’ for calling the employees at the Enterprise. In this case, neither ‘employees’, nor ‘collaborators’, ‘operators’ etc. would suffice for representing what being an *employee* at the Enterprise means. It is a typical political practice towards the constitution of the specific Enterprise organisational discourse.

As a collateral result of instituting the identity of the subject-position through the construction of the chain of equivalences between the related signifiers, this political process of naming also highlights the disruption in such identity. Each subject-position has in itself the blockage which prevents the individuals identifying with such position from achieving their full identity. However, this failure is recurrently attributed to the other, i.e. the other is deemed responsible for each one’s auto-negativity and self-hindrance. In the Enterprise specific case, there is this clash between ‘managers’ and (non-manager) ‘inventors’: whilst constituting the subject-position ‘inventors’, its own internal blockage is also constituted, although this fundamental failure is attributed to an external entity, the ‘manager’. Mirroring an illustration suggested before, the *managers* become the reflexive determination of the *inventors*’ impossibility of identifying with themselves.

Considering the disruption in the identity of the ‘inventors’ – internal failure, but attributed to another – other social logics are instituted in order to contain the potential dislocatory moments, yet these social logics are instituted through political logics of difference. Two specific social logics which are exercised in the Enterprise are worth exploring, the logics of the ‘Insights Valorisation System’ (IVS) and of the ‘Looking after managerial excellence’ (or just ‘Looking after ...’).

To begin with, the IVS derives from Japanese managerial techniques in which everyone is invited – actually, at the Enterprise they are strongly advised – to give ideas regarding whatever process in the productive or administrative areas. The superintendent keeps track very closely of this system, spreading his strong interest to the other directors, managers and others ahead. Moreover, some managers even state that the organisation is what it is, fulfils the results as it does *because* of the implementation of this system years ago. For instance:

- MidMgr02, 25:18* I think that the Enterprise is what it is today, it is different due to the IVS, due to recognising the people, due to an understanding that the people are our greatest asset... not the machines, but the people.. then, if you ask me this, I am going to say: for sure, the IVS is more important than the strategic plan. [...]
- 38:01* I think that the IVS is doing a lot of things, it is helping to make profits, it is helping to solve problems, it is helping the people to express themselves, to communicate, to improve the climate.
- EmgMgr03, 23:56* [When I started here] there was no IVS, and there is today. So, when I look back, I see the difference, how it was great, important and it is being important the IVS... it is not just a matter of innovation, but cost. Cost is very important. The IVS has already awarded a lot of people for ideas about cost... the impact is not just... I have an idea at the [department] that will not impact only the [department], it is going to have an impact throughout the company, and outside, at the client... Quality, there were a lot of ideas about quality, fantastic, of quality improvement... there were ideas about equipment improvement, equipments that arrive in a form, and we innovate on it, and it gives you more productivity, you change something in an equipment and it gives you more productivity, the speed of the machine is better, the quality is better... this is not an impact only at the [department], but also outside, I am responding to the client. [...] So the IVS is a brilliant idea, and this I speak with my heart, because I was born at the Enterprise, I saw without it and I saw with it, and the IVS is fantastic.

Considering the dynamic of the IVS, only the non-managers are allowed to present ideas, not the managers, and they must reach individual quantitative targets of ideas per period. When presented, either through the intranet electronic system or in paper, each idea is immediately forwarded to the respective coordinator who must analyse and deal with it, either suggesting for implementation, explaining why it should not be implemented, or forwarding to another

area or to some committee for deliberation. The human resources department keeps track of some statistics regarding the IVS, including an indicator for the period of time between the suggestion of the idea and the conclusive decision about it, whether or not to be implemented; the directors, in special the superintendent, check frequently this indicator and question each coordinator or manager directly when it is above a certain level. [Whenever they use the electronic system or if they identify themselves in the paper form, the presented idea is clearly related to the respective author or authors and is initially evaluated by the respective coordinator. They are allowed, however, to present ideas anonymously, using the paper form, although most of the ideas are explicitly signed. There are periodic celebrations and awards for some classes of ‘best ideas’, and all the signed ideas that are implemented are eligible for this recognition.]

The IVS is regarded as an important communication artefact between the (non-manager) ‘inventors’ and the managers within the Enterprise, considering specially the innovative environment that is desired. In the words of some of them:

*SenMgr02, 14:28*      The IVS is directly linked to innovation and to communication within the company, to opening a communication channel, which raises the internal innovative environment which is the company’s main component of innovation.

*EmgMgr01, 07:12*      The IVS goes completely against having the doors closed. At the IVS, anyone can present an opinion about any subject. If you are an operator at the plant and you disagree with some strategy or with something that is being done at the company, you can present an idea to the IVS that will be directly sent to the director or the manager, to anyone, presenting and expressing your opinion, it is very open for discussion.

*EmgMgr02, 22:43*      So, it is a tool... more than dealing with aspects of motivation, aspects of the participation of the people, you have a gain that is in the whole, right... you talk about production, you talk about the results, you talk about motivation, about valuing someone... you have a tool to listen to him, and he can say whatever he wants. So, being well used, I have already had many results within the IVS, when we talk about the process, and it brought many gains.

- MidMgr03, 29:44* The IVS is the main tool for managing people within here, so you have the part of the people, the industrial part, you have the finance, you have the quality management. Within people's [part], the IVS is the main tool. [...]
- 30:12* We deal with a universe of 200 people at the plant, so it is difficult to pay attention, even for the coordinator who is down there, to every inventor that we have... this is the main form for him to express his ideas, the dissatisfactions, the demands, it is through the IVS. It is how we can know what they are thinking about, because you may get behaviour, you may align behaviour through authority, imposition, but the thinking you cannot control, and you may not always access this thinking, it is unusual having a person who comes and talks about what s/he thinks, speaks what s/he thinks... and I think that the IVS gives much freedom to people in this sense, of expressing themselves. [...]
- 32:29* [What the IVS impacts] in terms of results is very important, because it [the IVS] changes the satisfaction of the person... when you accept some suggestion presented by an operator, who diminishes himself in his own position, and then you go there and accept his suggestion and implement it, you win the heart of this person, and for me this is fundamental.

Moreover, this artefact is used in order to ease processes of change within the Enterprise; supposedly, people are accustomed to changes, or they feel part of the changing process, either because they have suggested before ideas that were implemented, or because they know that in the future they can suggest improvements to the present changes.

- MidMgr03, 33:48* This [the possibility of presenting ideas within the Enterprise] creates a space for bringing new things.. I have much tranquillity when I need to make some change in the plant.. the people accept new things, very easily, within here... and I think that the IVS is also what promotes this environment.. and we have a very dynamic plant, changing all the time.. [...] We do this without retaliation, without leaving the people uncomfortable... it is the people who are accustomed to changes, they are not like those people who say: no, let it there, it has always worked like that... I don't listen to things like this, and always when you make some change, it comes a flood of new ideas, because one thing is to think about the design, let's make the layout like this... then, when you change, someone comes and says: hey, you forgot this, you forgot that... so, the people suggest, present ideas actually to make that change work, instead of complaining that we made the change.

As social logic, the diverse practices related to the exercise of this system of ideas rule most of the relations and social interactions of the people at the Enterprise. Beyond the functionality of the system – presenting and implementing innovative ideas for improving the productive and administrative processes – a lot of the managerial control practice happens in relation to this logic of valuing ideas and insightful people. Indeed, this social logic precipitates meanings to the suggestion of a broad participation of the Enterprise people in the business as a whole. That is, an idea of ‘overall strategic participation’ crystallises within this organisation, and it does out of the practices related to the exercise of the IVS.

It is articulated within this organisation the idea that everyone – not only managers, but actually in special the non-managers, operational people – contributes to the results of the organisation and is part of the whole. As it has been described before, the ‘inventors’ are invited to constantly think about the Enterprise, not only about the specific activities that they perform, and not only during the period of time that they are working for the company, but regarding whatever process they want and at any time they feel like. Indeed, they are invited to think about the organisation *as if* they owned it – given that they receive periodically part of the profits – and *as if* they could change whatever they deem necessary within it.

Irrespective the functional impact that the IVS may have within this organisation – whether those managers are right or wrong regarding the success of the organisation because of it – there is no room for broad changes in the organisational strategies. Indeed, most of the ideas regard incremental changes in the productive or administrative operations, and only some of them may regard tactical decisions. However, the Enterprise people are invited to think as if broad changes would be possible, and they are even invited to criticise any aspect in the organisation – anonymously if they prefer.

Notwithstanding, they may think and feel as if they were contributing broadly to the organisation and criticising its operations and processes – and they may feel proud of that – but in fact they would be just corroborating its practices and meanings, for they would still be constrained by hegemonic discourse. [Consider, for instance, the regular meetings they attend with the superintendent, when he presents the company's performance and financials and 'explains' the numbers and results; it's probably hard to really think differently about its processes and to criticise the organisation having such volume of 'official' information about it blurring their minds.]

In this sense, part of what 'management control' means at the Enterprise is represented by this suggestion of 'overall strategic participation', having everyone as part of the organisation and as part of the results and the strategy. Whilst feeling confident and 'part' of the team and of the organisation, they feel less threatened within this field, their identity are more 'complete', there is less pressure and less opportunity for social antagonism. Hence, this discursive construction contributes to constituting the organisational discourse and the organisation itself.

As it has been suggested, the institution of this system of ideas represents part of the organisational strategy for constituting and pacifying the organisation Enterprise. Whilst the institution of the logic of the 'inventors' towards the relationship among and with the employees is articulated through logic of equivalence – yet raising a clash between two opposite poles – the institution of the logic of the IVS is articulated through logic of difference, as an attempt to expand the discursive order and weaken social antagonism. Re-stating a previously theoretical proposition: "whereas a project principally employing the logic of equivalence seeks to divide social space by condensing meanings around two antagonistic poles, a project mainly employing a logic of difference attempts to displace and

weaken antagonism, while endeavouring to relegate division to the margins of society” (Howarth, 2000, p. 107).

Antagonism emerges within the discursive field as corollary of constructing chains of equivalence towards the constitution of subject-positions, as it happens when instituting the logic of the ‘inventors’ towards the constitution of the Enterprise organisational discourse. Weakening such antagonism is then paramount, before it precipitates dislocatory moments and alternative political struggles emerge. This weakening effort may be imposed through diverse ‘organisational’ mechanisms, for instance establishing mission and vision statements, developing an overall, broadly-participative strategic planning/budgeting, sustaining a 360-degrees performance evaluation system, amongst others and including the quantitative, ‘objective’ mechanism of profit sharing.

At the Enterprise, despite having some of these mechanisms as part of the ‘management control’ organisational discourse, the IVS – as well as the crystallised ‘truth’ of ‘overall strategic participation’, articulated through the institution of this social logic – represents a conspicuous, contextual form of imposing stability. Notwithstanding the potential clash between managers and (non-manager) ‘inventors’, the logic of the IVS directs their focus towards some organisational specificities – product innovation, simplification of industrial and administrative processes, equipment improvements etc. – thus relegating clash and antagonism to the margin of the organisation, i.e. to the constituted frontier between the Enterprise and the external, contingencial threats.

In rhetorical terms, instituting and maintaining the logic of the IVS is articulated at the ontical level through mechanisms of metaphor and metonym. First, the signifiers ‘innovation’, ‘simplification’ and ‘improvements’ are used beyond their functional meanings, but as

metaphors for what is intended for the Enterprise. It is more than substituting a term transferred from another place for a proper, already-in-its-place term – metaphor in pure linguistics – but it involves the articulation of a privileged signifier up to the level of an empty signifier – metaphor as discursive articulatory mechanism – hence disarticulating and replacing existing formations for new meaningful totalities.

In this sense, whenever at the Enterprise and in regard to the IVS people express and stress those signifiers, some specific and contextual meaningful totality is articulated, encompassing everyone within the organisational ‘innovative’, ‘broadly-participative’, ‘everyone-must-think-about-the-company-and-work-on-simplifying-ideas’ discourse. Hence, talking about ‘innovation’, ‘simplification’ and ‘improvements’ regards more than aiming functional improvements in the operational and administrative processes, but raising everyone up to a level of working together, thinking about the company and partnering whatever successes and failures are deemed important, then weakening the social antagonism that would emerge. These signifiers represent then important metaphors for the Enterprise organisational discourse.

Taking the IVS as a whole system, moreover, it represents a metonym within the Enterprise, for it names a hegemonising strategy in which the particular group of ‘inventors’ takes up demands of the entire Enterprise and forwards them up to the managerial levels – even for the top senior level whenever necessary. Empowering the (non-manager) ‘inventors’ for presenting ideas and empowering the emergent and middle managers for analysing and deciding about them represent a political logic within the Enterprise organisational discourse, and these empowerments are articulated at the ontical level of this organisation through metonymical operations of the ‘inventors’ in regard to everyone and of the individual ideas in regard to the whole company.

Whereas the IVS is instituted as social logic in order to expand the discursive order and weaken social antagonism that emerges in relation to managers and non-managers, another specific social logic is also instituted within the Enterprise organisational discourse, yet in relation to managers in emergent, middle and senior levels. The ‘Looking after managerial excellence’ (or just ‘Looking after ...’) names the Enterprise compound of managerial artefacts, including strategic planning, overall organisational statements (mission, vision and corporate values), their specific version of Kaplan/Norton’s Balanced Scorecard, strategic initiatives (operational planning, budgeting, corporate policies), and performance management in different dimensions (shareholders, clients, processes, quality, personnel, financial results, value added). All these artefacts are taken together in order to pursue some ideal of managerial excellence; irrespective what meanings this suggestion of a ‘managerial excellence’ has – and, at this present discussion, irrespective the functionality of these artefacts – both the aggregate of social practices that represent this suggestion (social logic: ‘managerial excellence’) and the process of instituting the necessity of this managerial ideal (political logic: ‘looking after’) are worth exploring in regard to the constitution of the Enterprise organisational discourse. As some of the managers use to say, looking after managerial excellence is about more than the management of quality, but pursuing the quality of management.

*MidMgr01, 12:00*      So we shifted from the management of quality to the quality of management, and then we changed. Then we got this: in order to have quality in the management, what is management at the Enterprise? The three main pillars are the company’s mission, vision and values. The vision regards where we would like to arrive... with the vision, we will get the strategy that is necessary to reach it. Then, having the strategy, all my actions, my processes, my planning, my indicators must align with the organisational strategy, otherwise I will not reach the vision, I will not become what I imagine becoming in some future period. What should I do to fulfil that? Well, let’s assemble a BSC, divided in four parts... in the financial part, there is this, this, and that... in the clients part, we need to take this, this, and that... processes: it is important that I have some standard process, so the ISO [9000] enters here...

and the people-and-learning part is the support for everything, so all the tools for managing people and human resources that sustain the organisation are here... you have the training, the IVS, and a series of... you have the technology, the software etc. [...] so when we assembled this, we assembled an alignment between the strategies and the actions.

*MidMgr06, 05:14* We are in this managerial template: all the strategic part is divided in some segments: finance, marketing, environment... then, each one has the strategic indicators and has all the actions linked to these indicators, some metrics to measure the effectiveness of the actions.

*SenMgr02, 16:48* The eye <sup>12</sup>... in that draw, the eye is looking at... it shows how the company works in relation to the quality system, in relation to the strategic model, the mission, vision and values, and it is looking at the external environment, to take the influences, ... what implies from the external environment into the company functioning, be the government, the market, the client, the external environment... and this external environment influences the internal functioning, the internal actions of the company.. it is dynamic. [...]

*17:51* Now, the excellence means struggling for the well development of the organism of the company in this compound, considering the external environment, the internal functioning, with the aim for, optimising the resources, giving the best result.

*MigMgr05, 16:04* It [the idea of ‘Looking after managerial excellence’] works directly with the objectives that we designed.. practices, strategic objectives and how each one can contribute and has to do to reach this excellence in management... Of course, a lot of things are practices and procedures that we take internally, but one thing that [the manager responsible for the strategic planning and BSC] always preaches are the comparative references... What do we have to look at to know how the market is? Sometimes, we think that we are doing well, but we realise that, comparing with the market or another company, we are not good... so it is not only looking inside... management is internal, but there are... the world is out there, so we must look for what we can use for improving our management, internally and externally, we cannot keep just navel-gazing.

*MidMgr01, 04:02* One function of the Assured Quality is checking whether the actions that are being taken at the plant and in the process as a whole, the procedures, the instructions, the action plans are aligned with the strategies and the objectives of the organisation...

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<sup>12</sup> The logic of the “Looking after ...” is graphically represented by what looks like an eye looking at diverse scenarios towards which the Enterprise should drive its strategies and efforts.

So the whole strategy of the company is being controlled, of the company's BSC, the strategic planning.

08:55 The strategic planning is more comprehensive.. there are actions that go beyond the quality management system... we actually use to say that, [...] instead of management of quality, we are talking about the quality of management... so it is much more comprehensive.

As a metallurgical company, discussions about operational quality started following the demand for an ISO 9000 certification; the process for implementing this logic of operational quality raised also the logic of formal procedures throughout the production process, including norms, operational procedures, manuals, formal processes etc. Following the assessment of quality indicators, specific discussions about strategy and strategic management emerged within the Enterprise, leading them to shift from the focus on operational quality to a focus on managerial quality, following the Paulista and National quality awards <sup>13</sup>. The “Looking after managerial excellence” logic is actually based on the National Brazilian Quality Award.

MidMgr06, 04:05 After the ISO 9000, we started to participate in the managerial awards, mainly the Paulista Managerial Quality Award [see footnote number 13], and we improved a lot with that, because we saw that there was another part, not only of operational indicators, but a part that, given the company strategy, we would create indicators, actions... So we started to study how the good practices of this were... [...] we took the National Quality Award manuals, we studied a little and did some courses, and we assembled this ‘Looking after managerial [excellence]’ which is a tool based on the National Quality Award... so even that draw of the eye [see footnote number 12] has a symbology that is very close to the description of the National Quality Award.

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<sup>13</sup> Both the National Brazilian Quality Award (PNQ), conferred by the National Quality Foundation (FNQ) in Brazil, and the Paulista Managerial Quality Award (“Paulista” for the Brazilian state of São Paulo), conferred by the Paulista Institute of Managerial Excellence.

*MidMgr01, 13:36* I think that was a great change that we had in the management.. and with a broader vision, I think it opened... It is important that we have some worry with what is around the organisation, who the stakeholders are, who we should compare with, what the comparative references for the indicators are... Within a system of quality management there is none of these.. what are the financial and accounting indicators that we must control in order to check whether the results are being accomplished?... in the quality management system, the focus is the client, it is unidirectional, for everything that should be done, the focus is the client, for better supporting the client. He is the most important, it is him whom keeps the machine operating... but I cannot stop thinking in HR, about the financial part... and this is the big change.

Some form of purposeful, ‘organisation’-specific alignment among managers within and between the different managerial levels (senior, middle and emergent) represents one expected result from the exercise of the managerial practices arranged within the logic of “Looking after managerial excellence”. The group of managers should drive their efforts, each one in regard specifically to the areas and teams that they respond for, in order to contribute to fulfil the strategies and to achieve the overall organisational objectives, and these managerial practices support them for this, for instance informing their decisions and aligning them towards the same, ‘right’ direction.

*SenMgr02, 07:21* [For us] strategy is: what is the Enterprise? What markets are we going to work on? It involves the size of the market, whether it is international or not, the products with which it is going to work, how it is going to work... the innovation part is a strategic attitude... but it is not something we discuss, changing the strategy monthly, or annually... this is something we discuss every 3, 4 years, or maybe there is some small adjustment, when we think that we need some change within this period... Based on this, we assemble the strategic map, based on that strategy that was defined, then we assemble this map...which is also something that we seldom change, this map is designed based on Kaplan, and following this strategic map we assemble a species of BSC, with indicators, and so forth. Then looking at this strategic map, we assemble the managerial model... you can see the quality policy, the control systems, the indicators and the management of the company. [...]

*10:24* The main objective of this [the strategic map] is to align the people within the company.. and the actions, right?, to coordinate the actions, mainly to align: what

is the strategy? Because the strategy comes from above, and it determines and delineates this process.

*MidMgr02, 09:18* At the Enterprise, we have our BSC, which is the strategic plan, which has our quality policy, mission, values, and ... inside the BSC, there is... The [business unit] is part of the business strategy.. what the people must know: in order for the Enterprise to make profit, to fulfil its objectives... those were communicated to the employees. [...]

*10:27* The BSC was presented to all managers, the strategic plan... within the company's strategic plan, in order to fulfil the margin, to make profit, to reach the market, to win the client... what should we do?...

*MidMgr03, 24:05* The main characteristic of this [the idea of "Looking after ..."] is that it guides your actions... so, although sometimes we forget a little about the figure of the eye [see footnote number 12], what I am doing, where I fit within this figure, we know that we are part of the strategy... because all those [managerial and operational] reports that I talked about, all those meetings, those actions that we take at the plant, we have studied that strategic map and we have positioned the actions within that. [...] Everything that I am doing is because it was foreseen within the company's strategy... the way I work, the way I measure, the way I control and manage [...], it has been designed or it has been positioned within this strategic map.

*25:20* My view is that the work is aligned... I need to work in an aligned way... and if I want to do something differently, that is not aligned, I need to subject it to this assessment... come to the [manager responsible for the BSC and strategic map] and say: hey, I am trying to work this way.. does it fit in our strategy? we must keep this view, so we don't work dispersively.. and we don't speak different languages... I think that the most important is that we can work differently, we can act differently, but it must be aligned with the company's strategy.. so I think that this matter of the figure that was developed about the eye looking after strategy is exactly this, you have to... you may even have a different formula for acting, as long as it is aligned to the strategy, and this is very clear for us.

It is worth noticing that this logic of "Looking after ..." is articulated more in relation to the managers than to the employees in other (non-managerial) levels.

*MidMgr02, 29:43* You might have this [communication of the BSC through other levels beyond the managers], but I think it is not how it could be... if it's so important, if it's... although I... we have already given it to the [business unit], we talk, but you do not spend the necessary time... it is not every month that I go there and show the indicators... you don't tie... you have shown that it was important to fulfil the indicators, because then you would fulfil the strategic plan... but you do not show,

for instance how you are in relation to the strategic plan of your area.... Ok, the directors present the performance every three months, how the quarter is going, whether we made profit, whether we made loss, only important things... half-hour meetings every three months, to everyone in the company, all the four directors go there... but I see that we should deepen a little into that, explain a little more.

As social logic, the compound of managerial artefacts exercised under the ideal of a 'managerial excellence' rule most of the relations and social interactions between the Enterprise managers. Beyond the managerial and control functionality of the artefacts, most of the strategic deliberations, the managerial decisions regarding diverse matters of the business, the drivers towards operational quality targets, even the overall organisational logic, expressed through the hierarchical, organisational and functional structures (how many business units, how many managers and coordinators, the responsibility structure, the information flow etc.), i.e. most of the managerial control practice at the management level at the Enterprise happens in relation to this logic of managerial excellence, thus having as instruments those managerial artefacts aggregated around the idea of the eye (looking after managerial excellence). Indeed, the managerial artefacts provide the grammar whereby the managers interact; more than providing the means of interaction, however, this social logic of "Looking after ..." precipitates meanings into the managerial relations exercised throughout that social order, i.e. it precipitates meanings into the general idea of 'management control'. At least two meaningful articulations crystallise within this discursive field out of the practices related to the exercise of this social logic – i.e. two abstract suggestions crystallise as 'truths' within this organisational context: the suggestions of 'strategic connection' and 'strategic discussion'.

First, it is articulated within the organisation the idea that, once fulfilling the operational targets, each one in each department will be contributing to the execution of the organisational strategy and to the realisation of the organisational main objectives. At the

Enterprise, managers in different hierarchical levels develop their duties and take the decisions in their fields of influence *as if* they were executing the main strategies for the organisation and hence fulfilling its overall long-term objectives. Notwithstanding that they may actually contribute as so – there may exist this direct connection, since the organisation goes on and positive financial results are recurrently presented – they are in fact operating short-term activities willing for short-term operational targets. For instance:

- MidMgr06, 07:41* In some way, the strategic guidelines refer to several actions of what each area must perform... [...] So what we are doing this year that was defined as a strategic project: improving our material control, especially steel that represents 70% of our costs. So a budget of two million [reais] was approved for a 2.5 years project, and we are basically at the middle now. We are developing all the process of equipment automation so they will provide information about material handling. [...] This is a strategic guideline that has an agenda for implementation, I have fortnightly meetings to check on this project. [...]
- 12:30* I think that if we had this definition unclear of what the company's strategy is, what we must perform, where we want to arrive, I think that we would have a lot of efforts not aligned with the common objective, or with some common objectives. [...]
- 16:18* We improved a lot from some time now... the strategy is well widespread... everyone, the great majority know what is being charged at the shop floor, at the office.. it is linked somehow with the company's strategy.
- MidMgr01, 16:12* So, in some way, the system has changed [from an operational quality management to a strategic management]... but in some strategic points, if you take the operation... He [operator at the shop floor] has some notion about the strategic, but he is much more involved with managing the quality than with the strategy, because... when he fulfils the quality management, upon what competes to his area, he will be fulfilling the strategic... so that was our most concern, come to them and say: look, what you are doing is aligned with this, this, and even the strategic... so you are aligned with what you are doing. The most constrain was how to show the alignment among the actions, and then the BSC is a hell of a tool for this... you have the strategic objectives and you can show where each one is within the objectives... you move from one map that is the quality policy to a map that now is the BSC, that is a strategic planning.

There is no necessary direct connection *a priori* between operational targets and overall strategy and objectives. However, this direct, functional connection is constructed within this organisation out of the articulation of the social logic of “Looking after managerial excellence”; this connection becomes true within this discursive field.

This suggestion of ‘strategic connection’ represents part of what ‘management control’ means in this organisation, because people seem confident of their actions and decisions in regard to the main strategies and objectives. As well as it was argued in relation to the IVS towards the ‘inventors’ (non-managers and operational people), this idea crystallises within this discursive field and also contributes to constituting the organisational ‘management control’ discourse.

Second and complementarily to the suggestion of a strategic connection, it is also articulated within this organisation the suggestion of strategic discussions. At the Enterprise, diverse management-level committees and work groups, either permanent or ad-hoc, with broad or specific purposes, are set within the organisation in order to resolve about tactical and operational issues. Indeed they receive power to deliberate and resolve about those. However, these committees and groups are instituted and maintained through the articulation of ideas regarding strategic, overall and broad organisational matters. So, for instance, they compose the “directive committees” – be the “full directive committee”, the “executive”, the “expanded”, or the “quality directive committee” – as well as the “corporate committees” – “our people”, “corporate procurement”, “technical-corporative”, “sales-corporative”, “research and development” – and the “expanded directive group” (examples of permanent committees). Throughout their meetings, typical ‘strategic planning’ and ‘balanced scorecard’ matters – the ‘strategic’ references at the Enterprise – compose the agenda for discussion.

Notwithstanding, they are not really discussing about strategies, since there is no space for such. Strategic, long-term, overall organisational matters are rarely discussed at the Enterprise<sup>14</sup>, and only within the senior directive group or between the general director (superintendent) and the family-owner representative. The managers are in fact discussing about tactical and operational matters, regarding the fulfilment of operational targets. Nonetheless, considering the direct connection between these targets and the main strategic objectives – through the ‘strategic connection’ widely suggested – they discuss about those *as if* they were discussing about strategies.

It is not just as a main target though, as if the managers were discussing tactical and operational matters willing to contribute to the main organisational objectives (if it was the case, it would be just a repetition of the ‘strategic connection’ suggestion). Indeed, they discuss about those matters as if they were actually questioning, suggesting, deliberating and deciding about overall strategies. They are motivated through the discussion as if they were, and they recognise the importance of such committees as if they were.

As with the constructed idea of ‘strategic connection’, this other suggestion of ‘strategic discussions’ also represents part of what means ‘management control’ at the Enterprise. The managers working there develop an image of self-importance in regard to others in the organisation (either in higher or lower hierarchical levels in relation to them). Yet again, through this ‘comfortable’ feeling of importance and belonging, the social order remains pacified, social antagonism does not hold, everyone identifies with the role which they should identify.

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<sup>14</sup> Check the excerpt from SenMgr02’s interview, time 07:21, transcribed before.

As it has been argued in relation to the logic of IVS, instituting the logic of ‘managerial excellence’ is another conspicuous way of imposing stability within the Enterprise social order. Whereas the IVS weakens potential antagonism between managers and (non-manager) ‘inventors’, “Looking after ...” weakens potential antagonism among the managerial body, between emergent, middle and senior managers. Yet again, the institution of such social logic also represents the articulation of political logic of difference, for the discursive order is expanded in order to include within the same discourse the diverse, potentially conflictive, political sub-groups (be the diverse operational and administrative areas, or the diverse managerial levels), and to relegate division to the frontier of the organisation. For instance, whenever the suggestions of a ‘strategic connection’ or of ‘strategic discussions’ crystallise as truths within the Enterprise through the articulation of the ‘managerial excellence’ social logic, the managers become part of a unique group, not poles of social antagonism anymore.

The articulation of such political logic in order to weaken antagonism is also exercised at the ontical level through rhetorical mechanism of metaphor. When instituting and exercising the social logic of “Looking after ...”, diverse signifiers are recurrently used, e.g. ‘strategy’, ‘quality’, ‘planning’, ‘values’, ‘mission/vision’, ‘performance’, ‘scenarios’, ‘results’ etc. These signifiers are associated with the artefacts recognised as the managerial compound that materialises the Enterprise ‘eye’ (looking after managerial excellence), for instance the strategic planning, the balanced scorecard, the quality management system, the investment budgeting cycle, amongst others. Indeed, these managerial artefacts are functional for managing the Enterprise, for several managerial decisions are taken daily and a lot of information flow throughout the diverse areas and teams of the organisation, both the decisions and the information flow having the support of those artefacts and using those signifiers as proxies for reading meanings into them.

Nonetheless, beyond their functionality – similar to the institution of the logic of IVS – those signifiers represent metaphors for what is intended for the Enterprise, in the sense of expanding the discursive field and incorporating everyone within the same discourse, weakening the social antagonism that could emerge among the managerial body. The figure of the Eye (looking after managerial excellence) does represent a metaphor for the compound of managerial artefacts used at the Enterprise. However, more than this, that set of privileged signifiers that are articulated throughout the everyday practice of management – the Enterprise management, i.e. the ‘managerial excellence’ at the Enterprise – do represent the effective metaphors for constituting the Enterprise specific organisational discourse. That set of signifiers are articulated up to the level of empty signifiers within the discursive field, i.e. they are emptied of specific meanings, then becoming metaphors of the specific management at this organisation, then constituting specific meaningful totalities that encompass everyone at the organisation within the same ideal of ‘excellence’, the same ideal of ‘organisation’, and the same ideal of the Enterprise.

Whenever they (specially managers, in different levels) are discussing about ‘strategic’ matters, regarding the ‘quality of management’ or the ‘quality of the Enterprise products’, thus whenever they are ‘planning’ and looking after the organisation’s ‘mission and vision’, the ‘results’ and ‘performance’, i.e. whenever the managerial people are working towards the ideal of ‘managerial excellence’, they are exercising the ‘strategic connection’ between operational targets and overall long-term objectives, confident of developing ‘strategic discussions’ around these matters. Moreover, they are reading themselves as part of these ‘strategic connections’ and ‘strategic discussions’, thus part of the organisational discourse and part of the organisation itself. Throughout the articulation of the set of metaphors that compose the ‘Eye’, the managers are taken and imposed as a group, thus weakening the social antagonism that could emerge among them.

A summary of the empirical findings at the Enterprise is presented at the Table 3.

**Table 3. Summary of the social and political logics and the rhetorical mechanisms identified at the Enterprise.**

Social Logics ←	Instituted by Political Logics ←	Articulated through Rhetorical Mechanisms
Organisational positions: directors, managers, coordinators and operators ('inventors').	Chain of equivalences among the signifiers 'inventor', 'employee' and 'operator'.	Catachresis: transferring the catachresis 'inventor' for calling the employees at the Enterprise.
'Insights Valorisation System' (IVS).	Expansion of social order: 'inventors' <i>versus</i> 'managers' ('overall strategic participation').	Metaphor: 'innovation', 'simplification' and 'improvements' for what is intended for the Enterprise (empty signifiers). Metonym: IVS as a hegemonising strategy.
'Looking after managerial excellence'.	Expansion of social order: 'emergent' <i>versus</i> 'middle' <i>versus</i> 'senior managers' ('strategic connection' and 'strategic discussion').	Metaphor: diverse managerial signifiers (representing managerial artefacts) for what is intended for the Enterprise (empty signifiers).

### 3.3 Retroductive explanation

Having characterised some specific forms of 'management control' social logics throughout the development and articulation (upon written argumentation) of the empirical fieldwork at the Enterprise, and working upon the previously developed pre-theorisation and problematisation, it is time to work on a discursive characterisation of the 'management control'-like organisation. There is more within the idea of 'management control' than the functionality of the typical managerial artefacts and management control systems, although these artefacts – irrespective whether functional or dysfunctional in 'organisational' matters, but still 'functional' as discursive articulatory practices – are essential at the constitution of some forms of organisations.

It was previously suggested that the essential 'management control' assumption – that it would be possible to influence others towards given ends – lies in organisational discourse, for such context-specific forms of discursive formations ground the actual constitution of the

organisation as it is experienced. As it has been argued, ‘organisations’ are constituted – i.e. as social phenomena, they come to exist and be experienced – out of the articulation of organisational discourse, as the bringing into existence of an organised and stable state [following previous arguments extracted from Chia (2000)]. More than that, nonetheless, the discussion throughout this present research development regards the constitution of ‘management control’-like organisations, i.e. specific organisations constituted out of ‘management control’-like organisational discourse.

To begin with, ‘management control’ names a discursive process whereby organisations are constituted, stabilised and maintained. Having the organisation – the specific social order experienced as an ‘organisation’ – as discursive field, ‘management control’ represents a discursive layer of rules and significant differences within which signifieds are read into signifiers, i.e. meanings are articulated to objects and practices in relation to specific (‘organisational’, ‘management control’-like) nodal points. Being articulated within such discursive field and in relation to such nodal points, the specific set of objects and practices become – i.e. they are named and hence constituted as – typical ‘management control’-like objects and practices.

The constitution of such specific ‘management control’ discursive layer emerges out of the cyclical feedforward process between the set of organisational objects and practices and the regime of practices (see Figure 1, page 37) retroactively named after the idea of ‘management control’. As it has been previously argued, whereas the ‘management control’-like objects and practices typify the regime of practices – “social practices can coalesce into constellations or systems of practices which we call regimes, and both practices and regimes are located within a field of discursive social relations” (Glynos & Howarth, 2007, p. 109; *op. cit.*) – the discursively constituted regime of practices ‘management control’ orders the system of

‘management control’-like objects and practices [“regimes remain both entities which structure practices, and entities which are produced by practices” (*ibid.*, p. 125; *op. cit.*)].

Hence, although some idea of ‘management control’ is originally instituted within the social order from some (whatever) underlying meaningful structuring layer, what ‘management control’ actually represents within the organisational social order emerges out of this cyclical, feedforward discursive process. Hence, whilst such idea is instituted as contingency, it crystallises as necessity, for the objects and practices and the regime of practices coalesce into what is meant by the ‘organisation’-like way of doing business and functioning, indeed into what is meant by the ‘organisation’ itself.

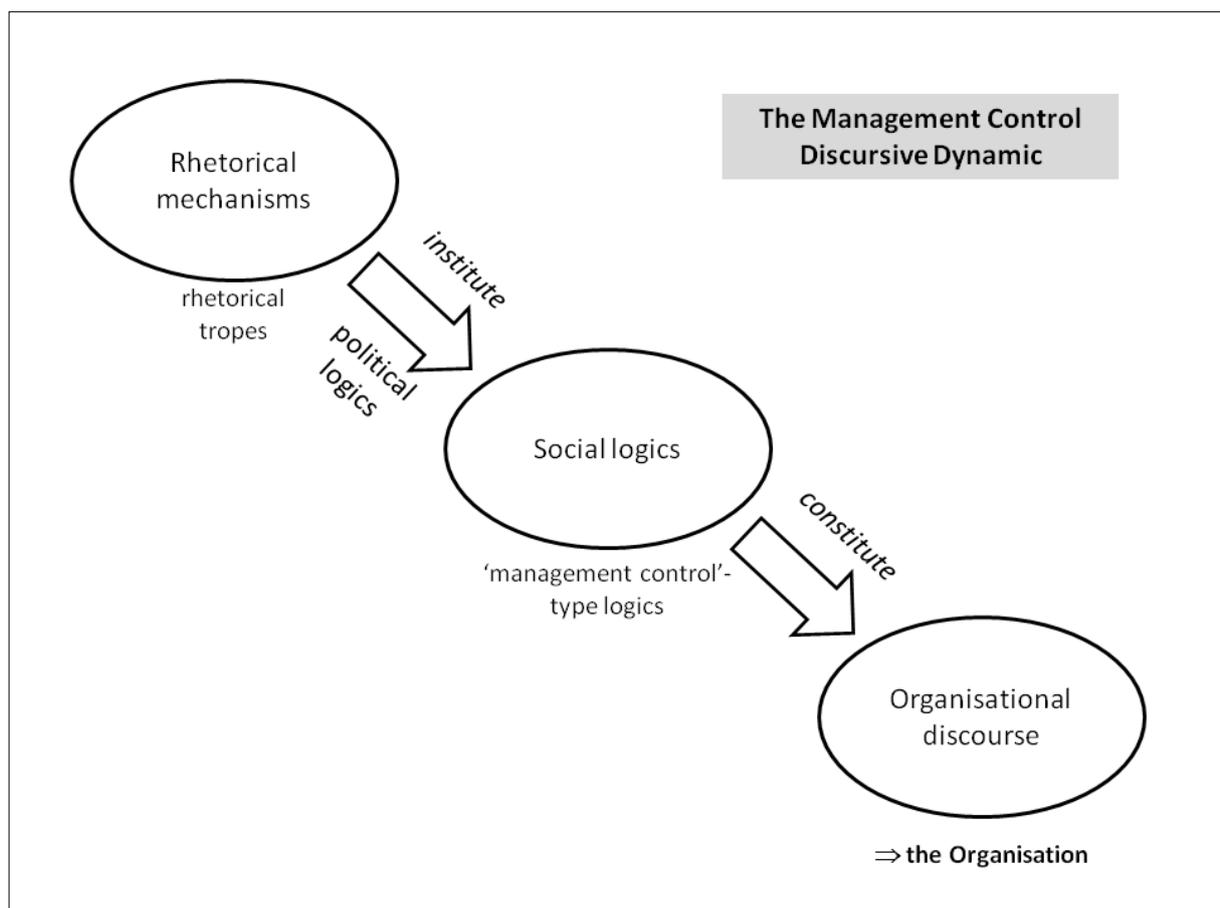
Furthermore, it has been asked when proposing this research effort *what dynamic is developed, whereby ‘management control’ logics are articulated and thus constitute contextually-specific organisational discourses*. The Figure 3 illustrates this dynamic, as it is described out of the empirical observations.

Whenever the set of managerial artefacts commonly associated with the idea of ‘management control’ – the ‘management control systems’, or the ‘artefacts of management control’ – are exercised, i.e. whenever the typical ‘management control’ objects and practices that typify the regime of practices ‘management control’ within a social order are exercised, they are composing the means of interaction among these ‘organisational’ people.

They are not ordinary means of interaction though. The common language – Brazilian Portuguese for the present research – would already represent worthy basis for interaction, given the linguistic value of its constructions. Nonetheless, the linguistic constructions that are developed using the diverse set of signifiers available through the typification of ‘organisation’-like regimes of practices – like the regime of practices ‘management control’ –

represent an upper layer of interactive tropes. The signifiers associated with the managerial artefacts (e.g. ‘strategic planning’, ‘budgeting’, ‘performance management system’, ‘costing methods’, ‘cost management’ etc.) are employed as rhetorical tropes within the ‘organisation’ social order, moreover as linguistic ‘bricks’ for the rhetorical mechanisms whereby political logics are articulated.

Diverse political logics of both equivalence and difference are articulated within the ‘organisation’ social order, for instance the political logics that are articulated at the Enterprise: the chain of equivalences constructed in order to constitute the logic of the ‘inventors’, as well as the expansion of the discursive order (effect of weakening antagonism through logics of difference) through the articulation of the ‘Insights Valorisation System’



**Figure 3. The management control discursive dynamic.**

(IVS) and the 'Looking after managerial excellence' logics. They are articulated through the exercise of rhetorical mechanisms, for instance the catachreses, metaphors and metonyms exercised at the Enterprise: the catachrestical movement of transferring the signifier 'inventor' for calling the employees, the metaphors ('innovation', 'participation', 'simplification') and metonyms (the IVS as a whole system) employed in regard to the IVS, and the metaphor of 'Looking after ...' in regard to some ideal of 'managerial excellence'. As it is illustrated at the Figure 3, this process leads to the institution of the social logics (e.g. the 'inventors', the 'IVS', and the 'managerial excellence'), as conspicuous effects of articulatory political practices, yet this process starts from the social interaction among the 'organisation'-like people, having the managerial artefacts – the typical 'management control' objects and practices *qua* rhetorical tropes – as basic means for it.

The social logics are then instituted through the articulation of these political logics, and they crystallise as the sedimented social practices which structure the social interactions and relations. Considering the specific set of 'management control' objects and practices and the 'management control' regime of practices upon which the political logics are articulated, specific 'management control'-type social logics are instituted, for instance the logic of the 'inventors' regarding the employees at the Enterprise, as well as the logic of the 'IVS' regarding the 'overall strategic participation' through innovative ideas and the logic of 'Looking after managerial excellence' which precipitates for the managers within this social order the ideas of 'strategic connection' and 'strategic discussion'.

It is through the process of instituting these (and other) social logics – articulation of political logics through the exercise of rhetorical mechanisms – that meanings are read into the signifiers employed as rhetorical tropes at the beginning of this discursive process. As suggested, it is a dynamic process, for such diverse meanings are articulated to those tropes at

the same time they are articulated to the social logics, throughout the process of instituting, re-instituting and even de-instituting them. Whilst some set of objects and practices are named after ‘management control’ out of meanings that are read from previously articulated meaningful structures and then typify a specific (‘management control’-like) regime of practices, the political process of instituting those social practices impacts these meanings, following the chain of equivalences and (at the same time) the expansion through differences that are constructed within the discursive field.

Furthermore, the institution of such social logics and the articulation of such political logics of equivalence and difference constitute the specific discourse and the context-specific social order, i.e. they constitute the organisational discourse within which the Enterprise is experienced. The ‘organisation’, as a constructed social object, happens out of such discursive formation, it is constituted as an experience of the specific organisational discourse that is articulated throughout this discursive process. In this sense, the Enterprise does not happen as a random phenomenon, but as a politically articulated moment of discourse, in this case as a ‘management control’-like political phenomenon.

The organisation, as a specific phenomenon discursively articulated throughout this process, is thus the essential anomaly under thought and theorisation through this present (retroduction-based) research development. ‘Management control’ – the original motive for designing and performing such effort – provides essentiality to whatever exists (*qua* social order) before being constituted as ‘management control’ organisation, yet such ‘management control’-like (organisational) discourse materialises into this conspicuous exteriority experienced as the ‘organisation’, the Enterprise for the present research.

[Whilst this dynamic, ‘management control’-like discursive process is recognised as producing a far more complex and dense impact upon the specific social order than the functional effect of designing, implementing and using ‘management control’-like managerial artefacts, the ‘discursive functionality’ of such availability of managerial artefacts must be acknowledged. The whole process starts from the social interactions that are made possible by the availability of such means of social practices, and having the objects and practices that are named after some articulated idea of ‘management control’ as basic means of it is essential for what is then acknowledged as ‘management control’-like organisational discourse and ‘management control’-like organisation. It was not under the scope of the present research effort to explore this ‘discursive functionality’ of the managerial artefacts, for instance asking about the difference between using more or less strongly some set of fetish managerial artefacts (‘Activity-Based Costing’, ‘Balanced Scorecard’, ‘Economic Value-Added’ etc.). Notwithstanding, it is clear that there is more to be explored about the design and use of managerial artefacts in regard to their functionality as discursive articulatory artefacts.]

### **3.4 Persuasion and intervention**

The essential thesis that is developed throughout this research effort regards the discursive constitution of the ‘organisation’. It is a dynamic process, in the sense that the political movements – i.e. the institution, reinstitution and de-institution of social logics – are mostly important for constituting the discourse and thus the social order. Indeed, more important than the state produced out of such movements. The political struggles for articulating discursive logics and constituting discourse follow the will for stability within the social order, for closing the system of meanings. It is an unstable closure though, arrested by an incomplete discourse, for social antagonism and blocked identities are essential counterparts of discursive

formations. Given this dynamic process, the specific 'organisation' is in fact constituted – in this case, the Enterprise happens to exist and to be experienced as an organisation – although it is in a constant state of dynamic equilibrium.

The regime of practices 'management control', typified through the use and exercise of 'management control'-like objects and practices, represents but one form of constituting organisational discourse and thus of constituting a specific 'organisation'. As described in the previous section, it starts upon some sort of managerial artefacts (whatever the underlying meaningful structure grounding them), indeed a set of retroactively-labelled 'management control' artefacts. Notwithstanding, grounding upon such set of artefacts may represent a successful form of constituting the organisation, i.e. an effective way of constructing a meaningful centre around which organisational, managerial meanings are articulated and fixed. 'Management control', as a signifier for naming the void that is raised when exercising the set of specific objects and practices and then constituting the specific regime of practices, represents then this effective way of constituting the organisation out of discourse.

In this sense, the idea of 'management control', irrespective the functionality of the suggestions for influencing and guiding behaviours towards organisational objectives or of the set of management control systems and managerial artefacts upon which issues are analysed and decisions are made, should also be considered through the constitutive effect upon organisations. It is not that the 'organisation' exists and is experienced as so in advance, then people design and use managerial artefacts for tackling the diverse issues of the business. There is indeed a previous attempt of an organisation and people being called for the job, but the organisation *becomes* – i.e. the compound of people, assets, expectations and ideas becomes an 'organisation' and those people are constituted as subjects and start to experience this compound as an 'organisation' – out of the discursive process articulated upon such idea

of 'management control', out of the constitution of 'management control' organisational discourse.

Furthermore, beyond being constituted as an 'organisation' out of such organisational discourse, the organisation is maintained as so through the continuous articulation of the constitutive social and political logics. As argued, it is a dynamic process, established within an unstable discourse, hence the recurrent reinstitution – and also de-institution and substitution – of social logics through politically inflected articulatory practices. Throughout these practices, people may keep experiencing as subjects of the organisation, social antagonism and alternative political projects may be contained, and the organisation may last.

The conditional is due to the potential of those practices not being effective in (re)constituting viable discourse. Irrespective functional issues that may affect the potential of an organisation, it may disaggregate as an 'organisation' due to the inability of constituting temporary discourse, of fixing a meaningful centre that last long enough for fulfilling the functional expectations regarding the organisation. For instance, at the Enterprise the organisational discourse that supports the development of the organisation is recurrently reconstituted and maintained, specially through the institution of such elaborate social logics as the 'inventors', the 'IVS, and the eye 'looking after managerial excellence'. The people at the Enterprise are constantly exercising the objects and practices upon which the process for (re)constituting the specific organisational discourse starts, and by constantly articulating such political logics and constantly re-instituting the social logics they increase the possibility for the Enterprise to go on.

Taking the idea of 'management control' through such constitutive characteristic is important for both management and accounting practitioners and researchers. First, whenever designing,

implementing, using and assessing typical 'management control' artefacts within organisations, they should consider beyond the functional characteristic of such artefacts, including the discursive impact and how the process of implementing and using them constitutes and maintains (or de-institutes and disaggregates) the organisation. Second, whenever researching about organisations, managerial and accounting artefacts, and the impact of information systems on decision processes and behaviour control, they should analyse the political dynamic within such environment, how such systems and tools are instruments for political projects, and how the articulation of political logics are essential for understanding such social experience.



## 4 CONCLUDING REMARKS

### 4.1 Overview

The idea of ‘Management Control’ was constituted as a problem calling for thought and theorisation. More than that, the idea of the ‘management control’-like organisation – i.e. the discursively constituted, ‘management control’-like social order which is experienced as a typical ‘management control’ organisation – was constituted as the problem calling for thought and theorisation. Grounding upon a post-structuralist discursive ontology, following the methodological premises of retroductive circle and working on logics of critical explanation, this research project was developed and presented throughout this present thesis willing to answer the original research question: *what is the dynamic whereby ‘management control’ logics are articulated and thus constitute contextually-specific organisational discourses?*

The discursive dynamic whereby such political logics are articulated and thus social logics are instituted, then constituting ‘management control’-like organisational discourses and thus ‘management control’-like organisations, has been described in the previous section. Grounding upon such research development, some theoretical contributions shall be extracted.

### 4.2 Theoretical contributions

At least five theoretical contributions might be acknowledged from the present research development, having the dynamic process of constituting the organisation out of ‘management control’-like political movements as the main source of them.

To begin with, the organisation happens out of the discursive, dynamic process. Chia (2000), for instance, had already argued about this, acknowledging that it is “through the regularizing and routinization of social exchanges, the formation and institutionalization of codes of behaviour, rules, procedures and practices and so on, [that] the organizational world that we have come to inhabit acquires its apparent externality, objectivity and structure” (*op. cit.*). However, as it has been argued throughout the present empirical and theoretical developments, constituting an organisation represents more than conforming social exchanges into regularities and routines – i.e. it is more than institutionalising social practices – but it is about articulatory practices and political exchanges.

Diverse ‘organisational’ practices (including ‘accounting’-like practices) represent more than exercises of some technology or benchmarks for fulfilling some organisational task, but discursive articulatory practices. People who exercise such practices read meanings into them, i.e. they articulate meanings to such exercise and these meanings are articulated having typical ‘organisation’-like privileged signifiers as nodal points. Notwithstanding, it is not a static process, for every articulatory attempt is iterative, slightly different every time people engage in on regular activities. Moreover, it is not an exhaustible process, for no discourse will be completely constituted, i.e. no constituted discourse will exhaust the flow of differences within a discursive field. Hence, although articulating a meaningful centre by means of ‘effective’ articulatory practices – ‘effective’ in the sense of temporarily stopping the flux of meanings – the constituted ‘organisational’ discourse and the consequent ‘organisation’ are always in state of potential disruption, for they are constantly marked by social antagonism.

Furthermore, these are not ‘naive’ articulatory practices, but politically-inflected practices. Whenever people exercise such practices, they are exercising diverse levels of political

power. Throughout these practices, people endeavour specific political projects, willing to hegemonise discourse – contextually-specific ‘organisational’ discourse, for the present discussion – and to construct a meaningful centre that represents individual/group benefits. Whether employing political logics of equivalence and/or difference – thus changing the stability of the social order, either condensing antagonistic poles within it or expanding the social order and weakening antagonism – active members of the social group articulate meanings in order to institute social logics and to constitute hegemonic discourse.

In this sense, constituting an ‘organisation’ out of discourse represents a diverse process than experiencing it from the exercise of its processes and practices. The main difference derives from the fundamental post-structuralist assumption of the structural incompleteness, which raises every social formation up to a state of radical contingency, up to imminent subjective dislocation. The constituted ‘organisation’ is therefore constantly being reconstituted; there may be stability, but still dynamic, temporary stability.

Another theoretical contribution regards the conceptual relationship between discourse theory and institutional theory. Organisational stability might be regarded throughout either set of assumptions, i.e. either shaped by institutional forces whereby patterns of activity achieve normative and cognitive fixity and become taken-for-granted, or constituted as temporary and incomplete discourse out of politically-inflected articulatory practices. The essential difference between these two theoretical strands lies on the fundamental ontological assumption upon which they regard. As it has been argued, when drawing on the processes whereby social practices become institutionalised, institutional theory mirrors structuralism. In the search for legitimacy, it should only be a matter of surpassing empirical contingency, thus identifying the essentially isomorphic constitutive components.

Rather than essential isomorphism constrained within complete meaningful (super)structure, organisational stability considered upon the fundamental ontology of (post-structuralist) discourse is achieved through the exercise of political practices and the institution of social logics which constitute hegemonic meaningful centre. These are potentially temporary coalitions – corollary of radical contingency of the social – thus demanding continuous (political) efforts for maintaining the stability. Hence, more than ultimate institutionalisation of the social order – the ‘organisation’, for the present discussion – discourse theory grounds the rationale of dynamic ‘organisational’ stability. In other words, more than configuring the organisation and arranging its internal parts for fitting with a given organisational environment, organisational stability is a matter of articulating constitutive logics in order to constitute a stable (although incomplete and temporary) organisational discourse, establishing a stable social order within which people are constituted as subjects and experience the ontological comfort of an ‘organisation’. They feel part of the organisation, because they *are* the organisation.

Thirdly, considering then the political actors within the social order, they are constituted as subjects out of the discursive process too, alongside the discursive constitution of the ‘organisation’. As a dynamic process, retroactively fed through articulatory practices, it is through the exercise of articulatory practices that ‘organisational’ discourse and thus the ‘organisation’ happen to be constituted; at the same time – or, alongside the same discursive process – whoever is exercising such practices and is articulating such meanings is also articulating the constitution of subject-positions with which they may identify (themselves). Hence, the constitution of subject-positions and thus of the ‘subjects’ of such discourse is articulated out of their exercise of political logics. More than ‘organisational actors’, performing some (pre-defined) role within the ‘organisational’ structure, people within the organisation are politically-powerful subjects. Whilst they are constituted out of discourse and

thus potentially amenable for being destituted, they are also politically powerful, i.e. potentially able for exercising political logics that may institute new social logics, then changing the social order and changing the subject-position with which they identify.

Irrespective the radical contingency to which they are also subjected, and more than being subjects of discourse, the political actors within the discursive field are active agents of discourse. As it has been argued before, they (at least part of the people within the social order, either individually or in small groups) draw on the desired ideal in society of fullness and stability – considering a discourse theory assumption: “although the fullness and universality of society is unachievable, its need does not disappear” (Laclau, 1996c, p. 53; *op. cit.*) – carrying out their own individual interests and objectives through the promise to and search for such ideal. Notwithstanding, rather than meaningful completion and structural fullness, the social order is stabilised out of hegemonic discourse, having some individual or small group at the centre of it.

[It was not within the scope of this research project to investigate whether the political actors were aware of such political and discursive movements. They may be aware of such social weakness and then develop political projects drawing deliberately on this; otherwise, they may ignore the basic discursive process, but still be able to impose stability through rhetorical strategies and formal authority. Furthermore, different people may be more or less aware of this whole process, and more or less effective in drawing on this. Future research projects could investigate these matters.]

A fourth theoretical contribution regards the relevance of using management accounting artefacts as tools for materialising ‘management control’ social logics. As it has been stated before, management accounting artefacts are ubiquitous in regard to management control,

having the controllers and other managers at the upper levels of the administrative pyramid equipped with these tools and using them as systems for both supporting decision-making and directing people's behaviour throughout the organisation. However, management accounting artefacts shall be regarded a stronger position.

Morgan (1988), as well as Hines (1988) and other theoretical developments, has already argued about the power of accountants as reality constructors, for they usually produce partial, one-sided and stylised pictures of reality (Frezatti et al., 2014; cf. Spence & Carter, 2011). As Morgan states, this is due to its metaphorical nature:

... accountants try to represent organisations and their activities in terms of numbers. This is metaphorical. And like all use of metaphor, it gives but a partial and incomplete representation of the reality to which the numbers relate. The numerical view ... ignores those aspects of organisational reality that are not quantifiable in this way. (Morgan, 1988, p. 480)

However, considering the theoretical development proposed on this thesis, the metaphorical nature of accounting – and management accounting as well – should be considered beyond the pure linguistic mechanism. What has been specifically argued for the 'Insights Valorisation System', for instance, also applies in general to other management accounting artefacts: taking accounting figures as metaphors for the organisation performance and development is more than substituting a constructed (transferred from another place) figure for another (already-in-its-place) figure. As when controllers and accountants represent some economic reality (e.g. sales increase, financial results, personnel operational performance etc.) through accounting figures (e.g. sales reports, balance sheet, 360-degrees assessment reports etc.), these figures are more than stylised metaphors of the organisation, i.e. more than partial and impoverished illustrations of such aspects of reality. Indeed, these figures are tools for supporting discursive articulatory mechanisms.

Considering what has been argued about the political actors – about how they are politically powerful for exercising political logics and then for instituting, de-instituting and re-instituting social logics within the organisation environment – and about the ‘organisation’-like discursive articulatory practices – politically-inflected practices – accounting artefacts are designed and used by those actors and thus represent effective materialisations of such practices. Whenever people within the discursive field are exercising rhetorical mechanisms *qua* political logics and are working on the constitution of hegemonic discourse, diverse social constructions are materialised upon accounting figures. That is, more than just exercising such rhetoric upon speech (*parole*), they materialise the arguments, as well as the political logics of equivalence and difference, upon diverse forms of quantitative representations, ‘technical reports’, ‘generally accepted accounting principles’-compliant financial reports, ‘balanced scorecards’, ‘360-degrees (impartial?) personnel performance assessments’ etc. Whilst these figures are taken as expositions of accounting as the language (*langue*) of business, they are easily accepted as fair (although impartial, but still true) representations of the organisation reality. As so, the political actors may use them as tools for disarticulating and replacing existing formations for new meaningful totalities – hence, metaphor as discursive articulatory mechanism.

The final theoretical contribution regards the essential idea of management control. As it has been argued, ‘management control’ might be acknowledged twofold, both as set of ‘organisation’-like objects and practices, and as regime of ‘organisation’-like practices (check Figure 1 at page 37). Both forms of characterising the idea of ‘management control’ are mutually supportive, each one supporting the discursive articulation of the other.

Considering this cyclical, discursive process, ‘management control’ regards more than a suggestion about directing people’s behaviour and a set of managerial artefacts for

implementing it. Indeed, as a cyclical process, it materialises the ‘management control’-like hegemonic discourse at the same time that it is through the exercise of the ‘management control’-like social logics that such hegemonic formations are constituted and re-constituted. It is a self-feedforward process (not autonomous, though, given the agency of the political actors) for the materialisation of the idea of ‘management control’ as regime of practices (typified from the exercise of ‘management control’-like objects and practices) supports the (re-)constitution of the ‘management control’-like hegemonic discourse, which then supports the crystallisation of the regime of practices, and so on. In this sense, the idea of ‘management control’ shall be regarded not only as the set of objects and practices that together are labelled after the signifier ‘management control’, but as the regime of practices that materialises the ‘management control’-like organisational discourse and that upon such exercise supports the articulation of the political and social logics after which the organisation is constituted and experienced.

### **4.3 Closing**

This thesis represents one attempt of developing research on organisation theory and management accounting following such rationale of post-structuralist discourse theory. Considering the complex matters involved in such developments, including the complex readings from diverse fields of political and social sciences, it has been a major challenge trying to characterise the suggested idea of ‘management control’ throughout this theoretical field. I do recognise some of the empirical limitations for developing this research, for instance the empirical impossibility of fully characterising social logics, as I do acknowledge the possibility of my own cognitive limitation for both pre- and post-theorising on management control through discourse. Notwithstanding, the proposed thesis and the

presented theoretical contributions shall represent steps towards comprehending management accounting and management control beyond their functional characteristics, but as strong political artefacts for constituting the social order that we call 'organisation'.



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## **APPENDICES**

Appendix 1 – Script for the semi-structured interviews

Appendix 2 – Copy of the ethical protocol

Appendix 3 – Copy of the formal agreement with the interviewees



## APPENDIX 1 – SCRIPT FOR THE SEMI-STRUCTURED INTERVIEWS

The semi-structured interviews with the Enterprise managers have been developed following the scheme presented at the table below. It shows the sets of driving questions for the semi-structured interview, as well as the typical interviewee and the specific aims for each set (translated from the original in Brazilian-portuguese).

Driving questions	Typical interviewee	Specific aims
1. What do you understand for management control at the Enterprise? <ul style="list-style-type: none"> <li>• what understands for ‘management control’ and how this is developed at the company?</li> <li>• which managerial artefacts are used?</li> <li>• what are the typical management control processes (rites)? (eg. annual planning, budgeting, performance assessment etc.)</li> <li>• how do these artefacts impact the company’s management?</li> </ul>	managerial people, in general	<ul style="list-style-type: none"> <li>• characterize ‘management control’-like social logics;</li> <li>• raise the opportunity for expressing rhetorical mechanisms;</li> <li>• ideally: watch hegemonic practices as metonymic operations;</li> </ul>
2. There are some specific managerial efforts at the Enterprise, like the IVS, assured quality, long-term relationship with employees, hiring ‘inventors’ etc. What do you think about them? <ul style="list-style-type: none"> <li>• what do these signifiers mean to you? what about the fact that they exist and receive specific attention at the company?</li> <li>• which impact do they have upon the company’s management, the people’s behaviour and the business results?</li> </ul>	managerial people, in general special foci upon managers of human resources and quality systems	<ul style="list-style-type: none"> <li>• the same characterisation as before;</li> <li>• some unique managerial artefacts are mentioned here; the characterisation of social logics must consider this;</li> </ul>
3. Beyond those artefacts, there is the effort regarding the eye ‘looking after managerial excellence’. What do you understand about it? <ul style="list-style-type: none"> <li>• which meanings does it have for you?</li> <li>• how does it relate to management control?</li> <li>• which impact do they have upon the company’s management, the people’s behaviour and the business results?</li> </ul>	managerial people, in general	<ul style="list-style-type: none"> <li>• the same characterisation as before;</li> <li>• it represents the wide set of typical management control objects and practices at this organisation; in managerial terms, the logic of ‘looking after ...’ represents the managerial totality at this organisation;</li> </ul>

Driving questions	Typical interviewee	Specific aims
<p>4. What are the main deliberative and decision instances at the company?</p> <ul style="list-style-type: none"> <li>• how do these instances work? what are the deliberative and decision processes?</li> <li>• how are strategic and tactic matters discussed within these instances? is there wide participation, is it an open process? how do you encourage discussion and questioning?</li> <li>• how are the management control processes and the company's specific managerial efforts discussed within these instances?</li> </ul>	<p>managerial people, in general</p>	<ul style="list-style-type: none"> <li>• characterise the politics logics (difference and equivalence) related to management control at the company;</li> <li>• indirect characterisation, through their oral description (typical problem of 'double hermeneutics');</li> <li>• raise the opportunity for expressing rhetorical mechanisms;</li> </ul>
<p>5. What do you understand for organisational unity at the company?</p> <ul style="list-style-type: none"> <li>• is there some internal unity at the company, in terms of 1) objectives and strategies, 2) individual commitment to a group, 3) using the same set of managerial controls etc.?</li> <li>• is there commitment among people in regard to the organisation?</li> <li>• how do they work for raising and strengthening this unity/commitment?</li> </ul>	<p>managerial people, in general</p>	<ul style="list-style-type: none"> <li>• the same characterisation as before;</li> </ul>

## APPENDIX 2 – COPY OF THE ETHICAL PROTOCOL

An ethical protocol has been accorded with the Enterprise’s representatives regarding the field work and the storage and confidentiality of the data collected. This appendix represents a copy of the content proposed and agreed as the ethical protocol for guiding the research effort (translated from the original in Brazilian-portuguese).

### RESEARCH AGREEMENT AND ETHICAL PROTOCOL

Considering this **Research agreement and ethical protocol** (“PROTOCOL”), the **Enterprise** (“ENTERPRISE”), represented by its corporate director \_\_\_\_\_, agrees with the participation as case study object within the applied research called “Logics and Practices of Management Control” (“RESEARCH”), to be developed by the PhD candidate and researcher **Marcelo Francini Girão Barroso** (“RESEARCHER”), under supervision of the full professor **Fábio Frezatti** (“SUPERVISOR”), from the **Faculty of Economics, Business Administration and Accounting from the University of São Paulo** (“FEA/USP”). This RESEARCH is being developed as part of the requirements for the RESEARCHER to conclude his PhD course at FEA/USP in Management Accounting.

The development of this case study shall follow these guidelines:

#### SCOPE

This RESEARCHED is developed willing to analyse and describe the logics of management control within the ENTERPRISE, as they constitute the signifying structure represented by the idea of ‘management control’ and then enable, drive and constrain the managerial practices of the people working there. Moreover, the objective is also to characterise these managerial practices, which on the other hand constitute those logics and hence the very idea of management control. The main focus of this RESEARCH lies upon the practices of those involved with the exercise of management control, be the agents of such control and/or the people affected by it. The whole description of the research project has been presented by the RESEARCHER to FEA/USP in September/2012 for the qualification exam, being available for the ENTERPRISE if necessary.

#### ACADEMIC UTILITY OF THE RESEARCH

The information collected during the RESEARCH will be used only for academic matters, in order to support the development of the RESEARCHER’s doctorate thesis and the production of papers for

presenting in classes and in national and international congresses, and to be published in academic journals. In all works derived from the RESEARCH, any information about the ENTERPRISE shall be shrouded in secrecy, as well as about the people who work there and relate to it.

#### **APPLIED UTILITY OF THE RESEARCH**

Beyond the academic results, applied result shall also be compiled, which are functional to the management body of the company regarding the logics and practices of management control. These results will be compiled by the RESEARCHER in an activities report and presented in form of lecture/workshop exclusively to the ENTERPRISE team.

#### **RESEARCH PROCEDURES**

The case study at the ENTERPRISE will be developed following some methodological procedures typical of ethnography. The main activity of the RESEARCHER will be observation, from his presence and his participation in regular daily managerial activities, such as: management meetings, interaction between managers and subordinates, regular use of information and management systems, business planning and activity budgeting, visits to the industrial plant, among other activities to be accorded throughout the fieldwork.

The collected information during the observations will be recorded in notebook or in electronic file, willing to compose the typical “field notes” of an ethnographic work. These notes will be the base for the case study to be developed by the RESEARCHER to support the proposed thesis and for the future academic works. Moreover, these notes and any other collected material, in any physical or electronic format, will be kept in safety by the RESEARCHER and destroyed two years after finishing the RESEARCH.

Beyond the field notes collected from the observations, other methods for collecting information may be used, all of them to be previously accorded by the ENTERPRISE representative. These methods may include: recording the audio of meetings and events that the RESEARCHER attends, interviews with employees of the ENTERPRISE and/or people involved directly with it (whether or not recorded), analysis of documents related to the ENTERPRISE and to its businesses (reports, balance sheets, financial figures, strategic plans, budgets, procedures etc.). In case of recordings, transcriptions may also compose the “field notes”, receiving the same treatment in terms of secrecy, safety and storage period; the same for the collected documents.

Whatever are the methods for collecting information for the case study and the procedures for using and maintaining the collected information, the higher interest to be saved shall always be the ENTERPRISE's, especially regarding the information secrecy and the safety of its businesses and related people. Any agreement that is accorded in regard to it may be revised at any time, either from the ENTERPRISE representative's initiative, or from the RESEARCHER's or the SUPERVISOR's initiative.

**RESEARCH SCHEDULE**

The RESEARCH activities start at 05/03/2013 and run for 2 months. The total amount of time may vary considering the specificity of the activities and the observations. It is initially proposed the presence of the RESEARCHER at the company twice a week, but this frequency may vary depending on the development of the research effort.

The development of the activities by the RESEARCHER may be followed by the ENTERPRISE representative, in order to constantly assess the development of the proposed RESEARCH.

The same way, the dead-line for finishing the work of the RESEARCHER at the ENTERPRISE will be mutually agreed, in order to accomplish the desired objectives with this work, as well as the amount of time initially established.

After concluding the RESEARCH, the RESEARCHER shall present an activities report to the ENTERPRISE within 60 days. After that, any event for presenting and discussing the applied results will be also mutually accorded, in order to better explore them for the benefit of the ENTERPRISE.

Moreover after concluding the RESEARCH, every derived work that may be developed by the RESEARCHER and/or the SUPERVISOR may be previously submitted to the ENTERPRISE, for reading and acknowledging the absence of any risk to it or to the people involved. It includes the doctorate thesis, as well as papers, lectures, presentations etc.

**ETHICAL PROCEDURES**

This research is guided by general ethical principles, related to (i) informed consent, (ii) concern not for harming the ENTERPRISE or the people that work there or who are directly involved with it, and (iii) keeping confidentiality of the collected information as well as about the ENTERPRISE object of study. In specific terms, these principles shall be assured through following these procedures:

- a) In any work that may be developed, be presented either in written form or orally, there will be no information that allow the identification of the ENTERPRISE, not even any number that represent it.
- b) There will not be any information about the people that have been heard or observed throughout the RESEARCH, not even at the materials to be delivered and presented to the ENTERPRISE itself. This depersonalisation includes suppressing oral expressions from the transcribed interviews, as well as information about people's location within the company's hierarchical and function representations.
- c) Any sensitive information about the company, or of classified or restricted nature, that the RESEARCHER may collect during the interviews and observations will be kept secret, considering its destruction whenever possible without compromising the RESEARCH development.
- d) Only the RESEARCHER and the SUPERVISOR shall know about the ENTERPRISE, and

only them shall access the collected materials during the RESEARCH and to the materials produced exclusively to it.

- e) The interviews, conversations and other activities will only be recorded with express authorization from the person and/or the ENTERPRISE's representative.
- f) All recordings will be destroyed two years after concluding the RESEARCH.
- g) In case of transcribing the interviews, the interviewee may have the chance to revise the content and to change whatever s/he wishes.
- h) Information collected through observation or informal conversation will receive the same confidential treatment as the interviews.
- i) The ENTERPRISE will indicate the documents that might be accessed inside and outside its environment, and the access to any of them may be restricted by the person responsible within the organisation for the development of the RESEARCH.
- j) Any papers and materials that are collected throughout the RESEARCH will be kept in a safety place by the RESEARCHER for two years after its conclusion.

São Paulo, 05<sup>th</sup> of March, 2013.

Agree.

\_\_\_\_\_, representative of the ENTERPRISE

Marcelo Francini Girão Barroso, RESEARCHER

Fábio Frezatti, SUPERVISOR

**APPENDIX 3 – COPY OF THE FORMAL AGREEMENT WITH THE  
INTERVIEWEES**

A specific document, explaining briefly the research process and containing an excerpt of the ethical protocol, has been given to every person who has been interviewed. They were asked to acknowledge having received it, as well as their option whether to allow or not the interview to be recorded. This appendix represents a copy of this document (translated from the original in Brazilian-portuguese).

**ETHICAL PROTOCOL OF RESEARCH**

**- Excerpt of the Agreement with the Enterprise -**

The development of this research called “Logics and Practices of Management Control” at the ENTERPRISE is guided by a Research Agreement and Ethical Protocol accorded between the Researcher (Marcelo Francini Girão Barroso), the Supervisor (Fábio Frezatti) and the Enterprise, represented by its corporate director ( \_\_\_\_\_ ).

Considering the participation of its personnel in the Research, especially in interviews and formal conversations with the Researcher, we extracted the Ethical Procedures that may guide the development of this work, even after concluding the field work within the company. This excerpt must be delivered to every participant on the interviews and formal conversations for the Research, as well as to anyone who manifests interested in reading these terms.

**ETHICAL PROCEDURES**

This research is guided by general ethical principles, related to (i) informed consent, (ii) concern not for harming the ENTERPRISE or the people that work there or who are directly involved with it, and (iii) keeping confidentiality of the collected information as well as about the ENTERPRISE

object of study. In specific terms, these principles shall be assured through following these procedures:

- a) In any work that may be developed, be presented either in written form or orally, there will be no information that allow the identification of the ENTERPRISE, not even any number that represent it.
- b) There will not be any information about the people that have been heard or observed throughout the RESEARCH, not even at the materials to be delivered and presented to the ENTERPRISE itself. This depersonalisation includes suppressing oral expressions from the transcribed interviews, as well as information about people's location within the company's hierarchical and function representations.
- c) Any sensitive information about the company, or of classified or restricted nature, that the RESEARCHER may collect during the interviews and observations will be kept secret, considering its destruction whenever possible without compromising the RESEARCH development.
- d) Only the RESEARCHER and the SUPERVISOR shall know about the ENTERPRISE, and only them shall access the collected materials during the RESEARCH and to the materials produced exclusively to it.
- e) The interviews, conversations and other activities will only be recorded with express authorization from the person and/or the ENTERPRISE's representative.
- f) All recordings will be destroyed two years after concluding the RESEARCH.
- g) In case of transcribing the interviews, the interviewee may have the chance to revise the content and to change whatever s/he wishes.
- h) Information collected through observation or informal conversation will receive the same confidential treatment as the interviews.
- i) The ENTERPRISE will indicate the documents that might be accessed inside and outside its environment, and the access to any of them may be restricted by the person responsible within the organisation for the development of the RESEARCH.
- j) Any papers and materials that are collected throughout the RESEARCH will be kept in a safety place by the RESEARCHER for two years after its conclusion.

Excerpt given to: \_\_\_\_\_

Interview/Conversation realized in: \_\_\_\_\_

Recording:  Yes, with consent \_\_\_\_\_  No

(interviewee's signature)

Document received: \_\_\_\_\_

(interviewee's signature)

I deeply appreciate your collaboration on developing this work. Feel free to contact me if you wish to talk about it, even in the future when presenting the results.

Regards.

Marcelo Barroso