

UNPLUGGED – CONVERSATION

Inside Auditing and Consulting Firms: A conversation on Stenger's new book

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With so much to like about this book, it is impossible to describe all its qualities in just a few words, which means that, unfortunately, I shall not be able to do it justice in this brief review. Sébastien Stenger's intentions in this book strike me on a personal level. As a consultant, I have experienced first-hand, sometimes brutally, the torments of the 'up or out' system. As an (auto)ethnographer who does research from a similar position, I have often found myself in an awkward situation, where I am not sure whether I need to come into closer contact with the field or instead distance myself from it – or attempt to do both at the same time. And as an ex-student, now a professor at a business school, I am, in fact, partially responsible for the production of the 'agonistic ethos,' so well described in this book.

Impeccably Bourdieusian, the observational discoveries are numerous. Sébastien Stenger deftly examines a wide range of issues: the high stakes of visibility, the sidelining of technicians at the expense of salespersons, the obtuse tenacity of work as the unique criterion of value, the adaptability of employees as a sign of their intelligence, the violence that characterizes relations with women and with those who have less symbolic capital, and the subjugation related to proactivity. Moreover, he shows that in relatively horizontal organizations, where highly qualified and very ambitious young persons' group together either spontaneously or in project mode, socio political logics of action are omnipresent – with power relationships between coalitions, bargaining over favors, efforts to court authority, etc. These logics transform auditors into meticulously proficient business promoters of themselves and their reputation. The 'up or out' system of evaluation extends the educational logic and creates anxiety-inducing distinctions that are pursued as somehow valuable in and of themselves. Fragile and ambivalent, these distinctions provide the shifting ground for the construction of the auditor's identity, a process whose mechanisms are carefully described in minute detail. Indeed, it is the authorial maturity and the rigor of the analysis that strike the reader the most in Sébastien Stenger's book. For all these reasons, I am

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Au cœur des cabinets d'audit et de conseil

De la distinction à la soumission

Sébastien Stenger
Préface de Françoise Chevalier

Prix Le Monde
de la recherche
universitaire

Partage du savoir

puf

only too happy to recommend this brilliant book both to experienced and to novice readers.

The goal of this review being to initiate debate on the book's argument, it seems to me that I have two options. The first one would be to adopt the Bourdieusian framework used by Sébastien Stenger and then, remaining inside this

framework, to comment on nuances or discuss issues peripheral to his conclusions. The second option, the one that I prefer to explore because it seems more productive, would be to examine the relevance of the Bourdieusian model for analyzing the activity of professional service firms and for developing a sociology of work. Having made my preference clear, I should like to ask three distinct questions, all of which revolve around the same concern with *the status of the underlying critique* in the analysis of the auditing profession that is proposed in the book. I hope that I shall be forgiven for rekindling a well-known debate in French sociology (see, for example, Barthe & Lemieux, 2002).

My first question concerns the relation that authors have with their fieldwork and the degree of empathy that they have with the social actors observed in the field. Sébastien Stenger's research illustrates the power of autoethnography to take account of social phenomena. However, this proximity with the field must involve an additional effort to explain the contours of judgement or, to put it in Bourdieusian terms, the position held by the researcher in the field. There is always a form of *mise en scène* or staging that takes place in theoretical work, something that cannot be understood by readers unless they become better acquainted with the *director of the play*. In line with this perspective, Bourdieu has been criticized – in my view, quite rightly – for interpreting the hypersensitivity of the middle classes to the subtle play of social differentiation as a form of universal knowledge (Hennion, 2008). If they remain unanalyzed, is there not a risk of generalizing the personal feelings associated with the (negative) experience of a social situation? That being said, Sébastien Stenger makes a start on a salutary reflexive exercise in his introduction, discussing his academic career as an elite student in the French *grande école* system, his cautious relationship to the auditing profession, his worries as a young practitioner, his privileged position inside an auditing firm as a graduate of a top French business school, his uneasiness with 'male sociability,' etc. The reader senses his great compassion for the most vulnerable and for those disappointed by the system, and for the women who suffer from it too. But what about the men and women who make the positive, conscious, long-term choice to pursue a career in the profession? If researchers are – at least in part – 'spokespersons' for the social actors they study, then the choice they make to focus on some of these social actors rather than on others necessarily impacts their theories (Callon, 1999).

My second question concerns the issue of how the object, in this case audit work, is taken into account in the proposed analysis. Here again, Bourdieu has been criticized, this time for his inflated view of the social world, a view that he seems to impose on the objects under study at the expense of these objects themselves, which tend to disappear into the web of (economic, cultural, social, symbolic) relations brought to light all around them. In other words, whether it is a question of art,

education, culture, or auditing, it seems to me that in Bourdieu, the object under study is nothing but a passive receptacle for an obsession with distinction, which may, in fact, be putting it too mildly, for Stenger (2017, p. 131) goes so far as to describe auditors as "addicted" to social recognition and status. In this way, the sociologist finds himself doing what he believes that he is describing in the behavior of the social actors: "he conjures away the object of the shared activity and puts in its place the inert symbol of a purely social collective" (Hennion, 2013, p. 8).

Double-edged – aimed both at auditing work and at auditors themselves – the author's critique occupies all the empty space created by the disappearance of the object. Thus, in Sébastien Stenger's analysis, auditing work tends to be emptied of its content (and its value). First of all, because it is only a pretext for distinction, the latter pursued as valuable in and of itself (Stenger, 2017, p. 160), even though it involves a certain degree of "futilité" and is a source of symbolic violence. In the second place, because the pretext itself is presented as something negative: the career is not very rewarding, auditors are mistaken in their belief that they belong to an elite, etc. From this point of view, it is noteworthy that there are no detailed descriptions of auditing work in the book. Instead, auditing work is described in general terms as a mechanical exercise of method or as a degrading gesture of commercialism, without any suggestion that it might bear witness to the committed involvement of auditors in their profession. These descriptions leave little room for what pragmatist sociologists would call *real work* (Bidet, 2015), a notion connected to the argument that in addition to the social phenomena of status and prestige, work incorporates an operational relation that the subject has to the world (Bidet, 2015). In and through the action of working, there emerge valorizations that are at the basis of the committed involvement of social actors (Bidet, 2015; Bourgoin, 2015; Vatin, 2009). Obviously, this is not to accuse Sébastien Stenger of not addressing an issue that he had no intention of addressing in the first place; it is simply a question of stressing the importance of work activity itself for understanding the determinants of the committed involvement of social actors in their profession.

As for the critique of auditors, it is implicit throughout much of the book, for in the last resort, what is the reader supposed to think of those who are "unconditionally subjected" (Stenger, 2017, p. 103) to the system described by Sébastien Stenger? Given that they are lulled by their illusions and trapped between their habitus (at the microlevel) and their position in the field (at the macro level), not much remains of any critical skills that they might attempt to *put into practice*. Thus, the researcher is left with the daunting task of revealing the social forces that cause these persons to act, a task that involves dressing up a sociology based on unmasking social determinations with sensationalistic observations that are likely to please journalists, but not the social actors themselves. In saying this, I am not seeking to critique the

critique; on the contrary, I am trying to support it by taking full account of the specificities of the object under study. Sébastien Stenger's close connection to the field and his interest in the critical skills of social actors *in speech* not only allow countless nuances to surface in his analysis but also suggest countless opportunities to give back to work its capacity to surprise us and to give back to workers their capacity for self-determination. This occurs, for example, when Stenger (2017, p. 97) recounts how an auditor candidly explained that he likes commercial work because in auditing "commercial" always means "techno-commercial," which is to say that the sales part of auditing work always requires detailed knowledge of the technical aspects of the profession. It also occurs when we learn that, despite the violent logics of distinction, auditors have an *esprit de corps* and enjoy rather healthy friendships with their peers (Stenger, 2017; see also Jerman & Bourgoin, 2018). Moreover, throughout this book, auditing is presented as an exercise in problem-solving, with everything that this involves – creativity, stepping back and reflecting on practices, paying attention to detail, and, of course, strength and intelligence. Most importantly, the reader is never given the impression that the social actors described – whether they be the auditors or their clients – have been duped (Bourgoin, Bencherki, & Faraj, 2020; Bourgoin & Harvey, 2018). Without sacrificing the analysis of beliefs, I think that it would also be possible to use these gems of empirical observation to take account of the commitment that auditors have to their profession.

My third question is meant to convey my openness to Sébastien Stenger's approach, for it has to do with the next stage of the research. If a rigid distinction between the market and science is not held up as a criterion for high-quality research (Clark & Fincham, 2001), if one believes instead that researchers – whether or not they adopt a critical stance – perform their research objects (Callon, 1999; Huault, Kärreman, Perret, & Spicer, 2017), then it is important to ask whether this analysis could become a lever for social transformation, one that would improve the professional lives of social actors such as auditors as well as the operations of social institutions such as audit firms. If one refuses to go this far, then the same question can be asked of researchers and professors, especially of

the ones we are ourselves in our own educational work. It is in this spirit that Sébastien Stenger frequently draws attention to the similarity between educational socialization and professional experience at audit firms (see, for example, Stenger, 2017), emphasizing that his book is supposed to encourage us to make use of the scientific viewpoint on education in our efforts to understand the ethos of prestige observed at Big Four firms (Stenger, 2017). This is a fascinating issue, one that has no obvious solution, and one that I too believe we should commit ourselves to addressing collectively.

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Inside Auditing and Consulting Firms – Answer to Alaric Bourgoïn

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I warmly thank Alaric Bourgoïn for his careful reading of my work and his personal, lively, and erudite review of this 5-year research on big consulting and audit firms. His remarks allow me to clarify some points and take into account some weaknesses for future steps.

Alaric Bourgoïn's first question concerns the researcher's position in a field research based on participant observation (since the ethnographer is never an extraterrestrial (Bourdieu, 2003; Davis, 1973)) and the prominent place that I might give to the 'losers' point of view in my research. This question is important in order to avoid an 'ethnocentrism of success' (Boudon, 1973), and it invites me to clarify my relation to the field in two dimensions. The first point is my ambition, when I was facing employees' perceptions of their own experience, to never consider them as 'dominated' subjects who could have been mystified victims of managerial manipulation. Many consultants and auditors who, voluntarily or abruptly, leave these companies refuse to be reduced to 'cultural idiots' (Garfinkel, 2007): they always remind us that they are 'free' and that those who 'lose' are, in fact, not relegated to the margins of society; the idea that they could be caught in the snares of a vertical cultural domination is therefore particularly difficult to argue (Martuccelli, 2004).

So, how do I account for this 'submission,' for their ambivalent work's commitment and for this 'golden jail' that I keep on highlighting in my research? What I tried to argue, beyond a win-lose opposition, is how certain normative principles (meritocracy, competition) perceived as typical values of the upper classes and adopted by these employees can turn against them whatever their success in the firm. For instance, most auditors accept the idea of an inequitable distribution of economic profit and believe that it is necessary to rank and distinguish individuals based on the model of academic merit or sports competition (the 'winner takes all' principle). This belief in a meritocratic competition is translated into many aspects of firms' lives, such as the 'up or out' career model or the variable wages depending on diploma ('it is normal to be paid more when you come from HEC, you deserve more'),¹ and even if these

¹ This is observed, for instance, in many women's reactions, who refuse some specific devices (home working, affirmative action policies, etc.) in the name of this exacerbated meritocracy which is, in fact, largely unfavorable to them since 15% of partners are women, whereas they represent 50% of workforce at the starting level.

principles create a violent atmosphere: I show indeed that this competition is a source of stress, anxiety, and sometimes burnout. But if these principles do not have the expected positive effects, it is not only because they would have been betrayed and perverted but also because of their own inner logic which leads to condemn the 'losers.' We thus see how individuals can produce, to a certain extent, "their own misfortune, without using the hypothesis of devious manipulation" (Dubet, Caillet, Cortéséro, Mélo, & Rault, 2006). Thus, the analysis I want to make of these firms seeks less to denounce forms of violence or top-down injustices, than to invite us to reflect more broadly on the tension at the heart of our democratic societies between equality and merit, and its potential Darwinian effects (Dubet, 2016) as well as the individualist and heroic conception of the subject which results from it.

Another effect of this 'meritocratic extremism' (Hyman, 2018) that I have observed leads me to Alaric Bourgoïn's second remark: I indeed conceive work in these firms as an essential element of social status and invite to take into account representations, 'social prejudices,' and struggles of distinction carried out by these consultants who are looking for a "differentiated distribution of prestige" (Elias, 1985). This seems to me important if we consider that, in this professional field, the role of 'society' is often minimized in favor of a vision of decision centered on rational choice and individual will. But in doing so, I may have under-examined the very content of work and emphasize only the status that it confers. Though the idea that the content of activities counts less than what is conveyed through the necessary competition to succeed is especially valid in the first years of career. Indeed, young auditors' and consultants' work is neither necessarily rewarding nor intellectually gratifying (one can refer, for example, to job descriptions, where 'juniors' are often confined to fairly repetitive tasks of verification or creation of PowerPoint presentations). We should look on how work relationships are transformed into professional advancement. Alaric Bourgoïn's remarks, emphasizing that there are specific effects of work 'being done' (Bidet, 2015; Bourgoïn, 2015; Vatin, 2009), invite me to return to aspects that I skimmed over in my research, whether for the first grades (the issue of pragmatism to overcome huge workloads, sometimes even by 'bluffing') or for

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partners (the need of technical skills or customer relationships).

Finally, I believe that Alaric Bourgoïn is perfectly right to point out educational issues raised by my research and I take seriously his invitation to think about the impact of school socialization on professional choices: I observed in this investigation that a certain “esprit de corps” via a “homogeneity of mental structures” (Bourdieu, 1989) defines what is superior legitimate and desirable professionally for a social group and leads to conformism. This conformism, already denounced by Bourdieu or Russel,² stems largely from practices of selection and internal mechanisms specific to the functioning and consecration of elites.

Contrary to what we sometimes read about the new generations (the so-called ‘millennials’), which is perceived as more concerned with the meaning and impact of their work in a context of an ecological and social crisis, we actually observe a stability through time of career choices: finance and consulting are still very attractive to elite students.³ Similar findings can be found in surveys on elite schools in other countries: Karen Ho, in her anthropology of Wall Street (2009), describes bankers as ‘market fundamentalists,’ subject to crazy work rhythms, eager to work with ‘smart’ alumnus from the best universities.

² Bertrand Russell was critical with this conformism in elitist traditions: “those who from an early age have learned to fear the disapproval of their group as the worst misfortune will die on the battlefield, in a war in which they understand nothing, rather than suffer the contempt of fools. English public schools have brought this system to its perfection and have often sterilized intelligence by submitting it to the herd” (Bertrand Russell, *Education and the Social Order*, London, Allen and Unwin, 1932, in Bourdieu, 1989).

³ As the responsible of the ‘2019 Universum ranking of companies preferred by Grandes Ecoles students’ explains “Young people are betting on the short term. Their priorities are to quickly establish good references for their career; to obtain a good basic salary and to be able to take up challenges. The quest for meaning is not found in their choice of ideal company.” Ethics comes second in the criteria they want their future employer to meet. We are far from the myth of “Y generation” concerned with well-being at work and the future of the planet (https://www.lemonde.fr/economie/article/2019/04/10/palmares-universum-2019-les-jeunes-privilegien-le-luxe-l-aeronautique-et-les-hauts-salaires_5448179_3234.html).

Shamus Kahn, who did an ethnography of an elite school in New York State (2012), shows how work has become an obsession for the American elite, while William Deresiewicz (2015) observes that Ivy League students are looking for status and ‘credentialism’ and do not question their own choices.

The fact that career choices stem more from internal mechanisms specific to the functioning of elites than from external reasons (such as interest, social utility, etc.), challenges us about our role as teachers and about values conveyed in our schools.

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