The audit court society: Applying an Eliasian theoretical framework to the analysis of the up-or-out system in audit firms

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Résumé :

Cet article étudie le système «up-and-out» qui régit la gestion de carrière dans les grandes entreprises d'audit. Dans son approche de la socialisation des auditeurs, la littérature existante a jusqu'à présent plutôt souligné l'intégration verticale des modèles de comportement et des rôles sociaux par les auditeurs juniors. Nous analysons la dimension plus horizontale et compétitive de la socialisation afin de comprendre comment les auditeurs parviennent à naviguer et survivre à travers les étapes du système «up-and-out». À cette fin, nous utilisons les concepts de « figuration » et « d'interdépendances », tels que théorisés par Norbert Elias. Sur la base d'observations participantes et d'entretiens, nos recherches révèlent que, dans les quatre « Big Four », les individus sont interdépendants, qu'ils soient alliés ou adversaires, et que le succès dans le système «up or out» repose sur la capacité à manipuler ces interdépendances. Nous montrons que les cabinets « Big Four » constituent une figuration où les interdépendances transforment la réputation des individus en une «valeur d'échange», dont la côte détermine leur destin. Nous essayons ainsi d'adopter une nouvelle perspective sur la gestion des ressources humaines au sein des « Big 4 » : les auditeurs ne sont pas seulement les destinataires passifs des processus de socialisation, ils doivent également s'engager activement dans des relations stratégiques pour construire leur «réputation» et accéder aux niveaux successifs du système «up or out».[1]

Mots-clés : Audit, Norbert Elias, Cabinets Big Four, Ressources Humaines

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INTRODUCTION

It is surprising to see that in spite of large multinational professional firms often being described as pyramidal organizations governed according to the up-or-out principle, studies that try and represent these firms as social spaces where people compete with each other to reach the upper level are not that many. Detailed analysis of the "survival game" that underlies the progression in the hierarchy of firms has rather been neglected. Instead, perhaps under the influence of professionals' own aversion to competition and praise for gentlemanly values, scholars have predominantly extolled the educational aspects that training in these firms has. Described in some cases as "finishing schools", large firms seem to be meritocracies in which people succeed because "they are good" or "they fit in the mold". Of course selection, which implies the acquisition of certain traits that are a mixture of technical mastery (often itself a cross between canonical professional knowledge and the firm's own way of producing expertise) and relational ability, discriminates between those who are to stay in the firm and those who must leave. Yet, the reasons behind success have tended to be essentially attributed to a satisfactory socialization and to the progressive acquisition of a role (Anderson-Gough, Grey, & Robson, 2001; Coffey, 1994; Grey, 1998, 2001). Only more recently features such as being efficiently mentored or being part of the right networks within the firm have been taken into consideration (Anderson-Gough, Grey, & Robson, 2006; Carter & Spence, 2014; Kornberger, Justesen, & Mouritsen, 2011).

This focus on socialization and the inculcation of a role is not surprising. Large professional firms are particular organizations with a strong identity. Members can feel the weight of this

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identity in the most ceremonial aspects of organizational life as well as in their day-to-day activities. Envisaging large professional firms as the laboratory where professional identity is elaborated is fascinating (Cooper & Robson, 2006). However, the weight of the structure on work and social relations must not make us forget that there is also a more "inter-individual" dimension to these relations. Interactions between members of the same hierarchical level or between superiors and subordinates have also to be taken into account. Now, to a certain extent, existing research on the topic has mostly looked at collaborative and collegiate relations between members of the firm. Research on the operation of audit teams (Pentland, 1993) or on partners governance structures (Lazega, 2001) are some examples of this rather "benign" consideration of inter-individual relations in large professional firms.

Our contribution to the knowledge of professional firms stems from a reconsideration of the nature of the up-or-out system. Rather than considering it as an instrument for the socialization and training of new recruits ("learning is the only way to progress in the hierarchy") we would like to see it as a "system" proper, that is to say as organizing inter-individual relations in the firm and creating a tension in the form of a competition between members at the same hierarchical level. The tension can be felt directly by those who compete to reach the next level up. It crystallizes also "at a distance", between those partners who manage "cliques" and "networks", insofar as subordinates that constitute the networks and cliques are resources for these partners. Our reconsideration of the role played by the up-or-out system implies a change in the theoretical lenses that are used to look into human resources management in professional firms. Socialization, role acquisition, the inculcation of a professional ethos went well with references such as Foucault (Anderson-Gough, Grey, & Robson, 1998a; Covaleski, Dirsmith, Heian, & Samuel, 1998; Grey, 1994; Kosmala & Herrbach, 2006) or Bourdieu (Carter & Spence, 2014; Kornberger et al., 2011; Lupu & Empson, 2015; Spence, Dambrin, Carter, Husillos, & Archel, 2015). Since we shifted the "focus of reality" (Schütz, 1976) on aspects that have more to do with reputation, networks, relationships, we thought that the use of the Eliasian concepts of "figuration" and "interdependencies" allowed for a more in-depth perception of the way the up-or-out system structures social practices in these firms. We illustrate our study with the example of audit firms. With its unique combination of participant observation (something quite rare, at least on the audit industry where examples such as Pentland, 1993, are scarce) and extensive number of interviews, our paper enriches the results obtained by the exploration of auditors socialization, be they young recruits (Anderson-Gough et al., 2001; Coffey, 1994; Grey, 1998, 2001), managers (Kornberger et al., 2011) or partners (Carter & Spence, 2014; Covaleski et al., 1998). Interestingly enough, as we will show it throughout the paper, we consider that the conundrum of social relations that are the consequence of the operation of the up-or-out system show similarities with those existing within the kingly and princely courts of 16th to 19th century Europe that constituted one of the famous socio-historical studies of Norbert Elias. In audit firms now as well as in court societies then, handling informal relationships and building reputation are critical for success.

The remainder of the paper is organized as follows: after introducing the notion of "up-or-out" as a system and examining the current state of the scholarly literature on "up-or-out" procedures, we move on to introducing those Eliasian concepts we will use. We then briefly sketch out our methodology and data sources before analyzing audit firms as Eliasian figurations. The paper concludes with a discussion that rests on an inter-temporal comparison between the audit firm and the court society figurations to explain how Elias' theory can change our approach to norms and power in the analysis of organizations.

1. UP-OR-OUT AS A SYSTEM

1.1. The economic justification of the up-or-out system

The promotion-to partner process can be considered as a learning process, during which apprentices develop their expertise, and, at the end of which they have the opportunity of becoming partners, that is owning the firm by taking a stake in its capital at the same time as continuing as its workers by managing a portfolio of clients and/or dealing with administrative duties. The up-or-out system was first experimented in law firms at the end of the 19th century, where it constituted an essential element of what came to be known as the Cravath system. Such system distinguishes, among other things, professional services firms from the traditional bureaucratic organization (Malos & Campion, 1995). The system discriminates between those candidates up for promotion and those to be discarded because they do not possess the right qualities for becoming a partner. Professionals thus progress from one position to the next through successive promotions decided upon by higher-ranking fellow-members of the firm. When they reach the top of the pyramid, they can obtain the coveted status of partner through co-option by the other partners.

The up-or-out system has been mostly investigated in consultancy and law firms (Malos & Campion, 1995; Morris & Pinnington, 1998; O'Flaherty & Siow, 1992). The economic justification for the up-or-out system is mainly based on two models: the tournament model and the option-based model. In the tournament model (Galanter & Henderson, 2008; Galanter & Palay, 1990), co-option is envisaged as a promotion system involving fierce competition between candidates for partnership. Candidates, who compete at each level for a limited number of positions, are evaluated in comparison to others. Losers of the tournament have to leave the firm and co-option represents the final tournament. Winners can improve their social prestige and income, while the firm, by keeping the best candidates, increases its reputation and thus its revenues. In the option-based model (Gilson & Mnookin, 1989; Malos & Campion, 1995), the hiring of a junior is seen as an investment both for partners, who bet on the future value of the human capital hired, and for juniors who are given a period of time to prove themselves as profitable investments. On expiry of this period of time, which serves to identify the best elements, partners will decide to exercise the option and to co-opt the candidate if they judge the value-added of the investment superior to its marginal cost. This model represents co-option as a promotion system designed to ensure loyalty to the firm from its best elements.

The option-based model provides a better explanation of circumstantial conditions than the tournament model, as, at the time when option is exercised or not, partners will take into account the future of the firm and its needs in human resources in a given economic environment. However both models converge on the economic explanation of the up-or-out system, focusing on the idea that selecting the right candidates for promotion is essential to the profitability of professional firms. Their focus is therefore on the “why” the up-or-out is implemented, and never on the “how” one makes it to the top of the pyramid.

1.2. THE UP-OR-OUT SYSTEM AND THE SOCIALIZATION OF AUDITORS

Research on audit firms has tended to consider the up-or-out system less as a system proper, that is to say as a framework that would structure interpersonal relations within an organization and more as an instrument through which individual behavior is shaped and firms’ values and conceptions of the ideal professional are conveyed. The literature on the topic shows that to become an auditor, technical expertise is not enough and that interiorizing implicit behavioral codes and professional values is also essential. In particular, promotion mechanisms are studied through socialization processes, in order to show how they structure individual conducts and constitute informal ways of controlling the construction of the professional identity and regulating the behavior of auditors (Gendron & Spira, 2010; Kosmala & Herrbach, 2006; Suddaby, Cooper, & Greenwood, 2007). Disciplinary mechanisms embedded in powerful, normative official discourses help inculcate ideas such as working "in the name of the client" (Anderson-Gough, Grey, & Robson, 2000), considering a career as "a project of the self " (Grey, 1994) and becoming "a professional auditor"(Grey, 1998).

Number of articles have in particular dealt with the issue of understanding what it means "to be a professional" in a Big 4 firm (Grey, 1998) and their focus on the inculcation of a professional identity has led them to adopt a rather vertical approach of the promotional ladder. In this respect the importance of "conduct", in what concerns for instance sartorial codes, management of time, social or network behavior, discourse, relationship with clients or peers, and general enthusiasm or commitment to work have been deemed as key performance indicators for success (Anderson-Gough et al., 1998a, 2000, 2001; Anderson-Gough, Grey, & Robson, 2005; Coffey, 1994; Fogarty, 1992). The firm thus endeavors to bring forward the importance of professional behavior by linking a behavioral "one-best-way" to succeed and promotions within the firm. In order to do well, one should adopt the "right" attitude, and this attitude is learned mainly through the teaching and observation of one's peers (Covaleski et al. 1998). This appropriate behavior becomes a characteristic of the auditor as a professional.

The accounting and organizational literatures dealing with auditors present a subject who is "made" rather than "who makes himself/herself": the individual seems constrained by normative discourses leaving little space for his/her freedom of choice, and leading to the production of a professional mold that he/she cannot escape from. Many articles demonstrate that to become a professional auditor, one has to adjust to an "ideal type" (Kosmala & Herrbach, 2006). Whenever the informal nature of promotion systems is taken into account, it is in the form of unwritten codes of conduct or expected behaviors (Covaleski et al., 1998; Grey, 1998; Kumra & Vinnicombe, 2008). Those who do not fit the mold are pressured to leave the firm and only the best candidates remain. But this "mold" of the right professional identity does not constitute in itself the mechanism upon which the functioning of the up-or-out system rests. There is indeed no guarantee that fitting the mold will secure a promotion. Meeting the firm's expectations in terms of identity constitutes a necessary but not sufficient condition for staying in the game.

1.3. The up-or-out system and career management: firms as internal labor markets

Despite an increasing body of knowledge on the socialization of auditors, competition is paradoxically a rather neglected topic, in particular in what regards the criteria that matter for being promoted. What are these criteria? How are the happy few designated? Why is an auditor promoted over another?

Few studies have indeed looked at how competition, as an intrinsic element of the up-or-out system, shapes behaviors in audit firms. Dirsmith and Covaleski (1985) study the links between the different stages of a career in the major accounting firms in a Foucauldian perspective. According to them, mentoring prepares auditors for future grades. Hierarchical progression is presented as a linear process from junior auditor to manager and then to partnership. Carter and Spence (2014), use a Bourdieusian theoretical framework to identify the attributes needed to succeed in a Big Four firm: again success is seen as the ability to conform oneself to a role and to acquire a specific habitus. Success depends on the conformity to a model, and auditors are thus divided into two categories: the conformists whose chances of succeeding are high and the deviants or heretics who are doomed and bound to fail (Carter & Spence, 2014). Finally Anderson-Gough, Grey and Robson (2006) show that young auditors seek out the "good" customers and position themselves vis-à-vis influential partners to gain visibility and success. Even though these authors describe to some extent the display of strategic behavior in career management (Coffey, 1994), it is always norms, values and roles, presented as quite unambiguous and internalized by auditors, which determine promotion to the upper rank in audit firms.

More recent articles deal with upper grades in the hierarchy and seem to depart from the norms inculcation research pattern. Studies have thus approached the promotion-to-partner process from the manager level (Kornberger et al., 2011; Mueller, Carter, & Ross-Smith, 2011) or from the partner level's point of view (Carter & Spence, 2014; Lupu & Empson, 2015). Even though it is still envisaged in a top-down fashion, the functioning of the up-or-out system appears to be more complex, networking and reputation becoming key factors for promotion. Kornberger et al. (2011) for instance question success factors throughout the route leading from junior auditor status to partner and suggest a radical shift in the understanding of this success. From the manager rank upwards, the point is no more to be a disciplined clone but to take advantage of opportunities offered by the internal network and to adjust one personal strategy to that of other members' networks (Kornberger et al., 2011). Tacit knowledge and unofficial rules are revealed as levers of performance. Anderson-Gough, Grey and Robson (2006) emphasize in particular the importance of "having knowledge about knowledge" (Anderson-Gough, Grey and Robson, 2006, p.235) in becoming a successful professional and point out the prevalence of networks in building a career in a professional services firm.

In this paper, we want to elaborate on this concept of network as an essential dimension of the competence of the professional auditor (Anderson-Gough et al., 2006, p. 252). However, the flight from an essentialist and static vision of identity to a more fluid, relational and strategic one (Kornberger et al., 2011, pp. 530-531) constitutes in our opinion a ground insufficiently trodden. Recent studies limit their investigations to specific levels in the hierarchy (for instance managers in the case of Kornberger et al.). In spite of a more strategic and relational bias they still tend to see promotions as the result of socialization, adaptation to a model and internalization of patterns of behavior that the "rite of passage" of going up the firm's hierarchical ladder recognizes and institutionalizes. Kornberger et al.'s explanations of auditors' careers remain for instance very culturalist and formulated in terms of adaptation and internalization, using a Bourdieusian vocabulary of inculcation and socialization to characterize the transition at the manager level. It all seems to depend on the ability to adopt a new role of "performing, game playing and politicking."

In conclusion, the existing literature appears to be relying on the conception of internalizing a model of professional identity. In our opinion, this conception is insufficient to fully account for what actually happens, as it tends to downplay the essentially competitive dimension of the system. Indeed, many auditors who abide by the rules are nevertheless led to leave the firm. By nature, audit firms are pyramids and favor quasi exclusively internal promotions; competition is therefore an in-built feature of these firms and it is surprising that research has not spent more resources analyzing its influence on auditors' behavior. One of the main findings of our study is precisely that the auditors we interviewed do not tend to define what it takes to move to the upper ranks of the hierarchy in terms of role playing but rather in terms of strategy: one has to be on the right assignments, with the right partners, at the right time and develop a niche specialism. Tackling these aspects requires, in our opinion, to depart from a vision of human resources management that makes a distinction between the lower levels of the professional hierarchy and the "partner aristocracy" and that sees the up-or-out system as a constraint that helps internalize codes of conduct. Firms have to be considered as a whole, as one internal labor market where auditors vie one with the other for the economic and symbolic rewards that will ensure promotion and/or status maintenance. Without losing sight of the effects of structure on the behavior of professionals, we thus advocate for a more "horizontal" and agentic vision of the up-or-out system underpinning a struggle for survival that begins right after recruitment and allows those who win it to reach eventually the upper circles of the audit firm. We now turn to the theoretical inspiration that will help us account for this "horizontal" dimension.

2. NORBERT ELIAS: INTERDEPENDENCIES AND FIGURATIONS

We would like with this work to extend the interpretation of patterns of behavior in relational and strategic terms to the whole of the firm as we believe that it can ultimately improve the understanding of the concrete operation of human resources management in such peculiar types of organization as professional services firms are. We would also like to exploit to its full fruition the exploration of the horizontal and competitive side of the up-or-out system and see how promotion decisions are highly political and trajectories of auditors interdependent.

Interdependence is precisely one of the pivotal concepts in Norbert Elias' sociology. It is at the heart of his analysis of human relations in terms of "figurations" and his explanation of the mechanisms by which in these relations are balanced. As he wrote in his *The Civilizing Process* (2000, pp. 481-482) "the network of interdependencies among human beings is what binds them together. Such interdependencies are the nexus of what is here called the figuration, a structure of mutually oriented and dependent people. Since people are more or less dependent on each other first by nature and then through social learning, through education, socialization, and socially generated reciprocal needs, they exist, one might venture to say, only as pluralities, only in figurations". Taking as an example the metaphor of the game, Elias explains also that a figuration is the ever-changing setting created by the players as a whole. The setting includes their intellect, but also their whole selves, their acts and the acts by which they reciprocate. Figurations “form a flexible lattice-work of tensions” as the interdependence of players, which is the prerequisite of their forming a figuration, can turn them into allies or into enemies (Elias, 1978, pp. 130-131).

For Elias 'structures' consist of actor-actor relations. In other words, 'figuration' is intended to capture exactly what is normally referred to with concepts such as 'structure' or 'system integration'. Structures are figurations since they can only be understood as being constituted by acting human beings (Van Krieken, 1998). Elias was particularly keen on using metaphors to illustrate the potentialities of the notion of figuration for the investigation of human behavior. He further used that of the woven net, which is made of many threads. In such a net threads are linked together. “Yet neither the totality of the net, nor the form taken by each thread in it, can be understood in terms of a single thread alone, or even in all the threads consider singly; it is understood solely in terms of the way they are linked, their relationship to each other. This linkage gives rise to a system of tensions to which each single thread contributes, each in a somewhat different manner according to its place and function in the totality of the net. The form of the individual thread changes if the tension and structure of the whole net changes. Yet this net is nothing other than a linking of individual threads; and within the whole each thread still forms a unity in itself; it has a unique position and form within it” (Elias, 1991, p. 32). With the concept of figuration, the goal is to represent the social world as a network of relationships, in the same way that to understand harmony one does not have to study the notes separately but hear the relationships between them (Elias, 1991).

Elias has implemented this framework in numerous studies to analyze both small figurations such as neighborhood relationships in an English industrial suburb (Elias, 1994), and large figurations such as pre-Hitler Germany or the relationship between Mozart and the German aristocracy (Elias, 1993). Elias systematically combined sociology and history, seeking to understand the process of emergence of these figurations. In the case of the modern era kingly and princely courts, considered as nexus of power, culture and refinement, Elias determined for example that their emergence and meaning for Western civilization was part of a broader process in which the state sought to expand its power and monopolize violence. The court society organized for and by the absolute King allowed for a control of the aristocracy which, being deprived of its military attributes, ceased constituting a danger for the royal power. The analysis of figurations in Norbert Elias' works features two levels: a micro level (the interdependencies within a figuration) and a macro-historical level (the evolution of a figuration). In this paper we will focus on the first of the two levels, considering that Elias' micro-sociological analysis of interdependencies is of particular interest to understand the Big Four audit firms. The interpretation of patterns of behavior in relational and strategic terms can ultimately improve the understanding of the concrete operation of human resources management in the peculiar types of organization that professional services firms are.

Before studying audit firms as figurations, we must consider what the implications of using interdependencies for the comprehension of individuals' action are. First of all this concept reshuffles the conceptions we usually have on power. Contrary to a vertical vision of cultural diffusion and social control, Elias highlights the interdependencies between members of a figuration. For instance in the court society figuration, the King had no overarching position and even though he could rest on the tensions between nobles seeking his favor to strengthen his power, he was himself a prisoner of the etiquette, that is the rules that regulate social behavior in the court. Thus, even the most powerful in the hierarchy, the King, the Queen and members of the royal house, were so imprisoned in their own ceremonial and etiquette, that they had to observe these rules bending literally under their weight (Elias, 2006, pp. 147-149). For example, the King and Queen were to dine every night in front of a selected audience of aristocrats, following a very codified ritual. It was impossible for the King to eschew this ritual, because of the interdependencies existing between him and his court, a court in which every gesture had a political meaning and referred to a balance of power. Nobody could alter this balance without creating resistance and without compromising his or her own privileges, not even the King, for "he could not subject other people to ceremony and display as means of power without subjecting himself to them as well" (Elias, 2006, p. 148). Authority was not exercised top down and was not the attribute of a group or of a person. In order to understand behavior one has thus to deploy rather than a vertical analysis of power, a horizontal analysis of interdependencies.

This does not mean that there is no binding dominant force in a figuration. According to Elias, a figuration is binding through the interdependencies that produce stress on individuals. Its constraining nature does not partake of a normative essence, but of a relational one. Elias mentions notably "freewheeling" effects that is to say the constitution of a sui generis reality that nobody has intended to happen but that is the result of the game between players in a figuration. Elias distrusted explanations that attributed to norms, to an individual or a group, the status of primary cause. Behavior results from the tendency of figurations to freewheeling and are unexpected effects of social interdependence. Interdependencies create by themselves constraints that lead to "a gradual escalation of mutual tensions," a "gear" that is beyond the control of the players (Elias, 1978, pp. 95-96). For instance in the court society figuration, the "etiquette" became a social constraint that everyone had to bear with because of the energy each participant spent in observing it. Another constraining effect identified by Elias are the vicious and virtuous circles of members' reputation: interdependencies create a reputation that people do not control and which can both lead to a rapid rise or to a fall out of favor. Reputation depends in fact on the dynamics of social relations and reputations are traded in a sort of "stock exchange" conferring on some individuals the favors of fame, while others on the contrary come to be seen as disreputable after a single misstep. Finally Elias identifies a third effect of the interdependencies on the members of a figuration: they generate formalism in social relations. In the case of the court society figuration, the "etiquette" tends to become an end in itself and to have an absolute value regardless of the proper functioning of the court. Thus the "etiquette", which expresses the relative positions of power, acquires for court's members an essential importance, beyond its seemingly ridiculous and irrational aspects. Elias describes for example the ritual of the dressing of the Queen, during which her clothes had to be passed from hand to hand by ten people placed according to their rank in the court, before she could wear them. "She [the Queen] had to stand the whole time in a state of nature, watching the ladies complimenting each other with her chemise" (Elias, 2006, p. 95). Since each and everyone was attached to his or her role in the ritual as an important signal of his or her position in the court, it was impossible to change the ritual, despite its absurdity.

Following Elias' analysis in terms of figurations, and in particular the court society figuration, our hypothesis is that the success of auditors and their rise in the firm depend probably as much on interrelationships as on the internalization of norms and of the firm's culture. All customers are not equally valuable. All partners are not equal. These different situations impact the chances of promotion at the same time as creating parameters auditors can play with…to a certain extent. The Eliasian conceptual framework takes also into account the constraining effects of the structure that interdependencies make up. This is why we do not lose sight in this paper of the internalization of the firm's structure and professional identity by its members and the self-restraint that is entailed by the abidance with this structure and identity.

METHODOLOGY

This work is based on two field studies that have been conducted between September 2010 and September 2013. The first is an ethnographic exploratory study; the second consists in 79 interviews with auditors or former auditors. Given our interest in observing the social relationship between auditors in particular through the lens of the promotion process, an ethnographic methodology was deemed appropriate (Van Maanen, 1983, 2011). An ethnographical approach means having access to the practical functioning of the firm and to its members' life, using data from the events of the firm's humdrum routine: meetings, informal discussions around the coffee machine, conversations with clients, evaluation committees etc. In situ observation allows access to interdependencies between individuals.

Two out of three co-authors worked in an audit firm. One of the co-authors had a prior experience of four years in a Big 4 firm, the second co-author was recruited as a trainee auditor for 3 months in another Big 4 in the context of a participant observation. Participant observation provided access to relationships, practices, discourses that are not visible and do not appear spontaneously in interviews. For example promoting an auditor to a higher grade is sometimes simply the result of vested interests or the consequence of having influential supports. Interviewees will of course avoid putting forward these reasons and rather emphasize their qualities as "good auditors". Second, an ethnographical approach helped us bring out issues that could subsequently nurture the interview stage of the fieldwork. Elements such as the highly political dimension of the promotion process were thus first identified in the field before being translated into items in a questionnaire aimed at understanding the mechanisms and workings of this process. Third, ethnography has proved to be useful for data collection during the interviews: we observed that the auditors were more confident and more likely to share their experience when they knew about the participant observation. Participant observation created a sort of bond between researchers and auditors and, based on the sharing of a same experience, helped to discuss topics more in-depth and to get good quality information.

In our second study we sought to meet auditors from Big 4 firms to enquire about their perception of work relations in the firm. We interviewed 79 auditors in the Parisian offices of the Big 4 firms. These auditors belonged to every hierarchical level in the firms and to both genders, as summarized in Table 1. The interviews were semi-structured and followed an interview guide from which the following questions are extracted:

- How are promotion decisions made?

- What is the division of labor in the firm?

- What kind of work gets recognition in the firm? What is key to get a good evaluation at the end of the year?

- What motivates the decision to leave the firm? How does it happen?

- What is the co-optation to partnership process like? What are the criteria that matter?

As far as content analysis is concerned the coding process was performed as follows: interviews were read carefully and separately to bring out the different themes that appeared. We then compared our encodings to cross check our interpretations, which ensured that each transcript had been considered from different angles. This reduced the bias of the researcher in the analysis. We used NVIVO 2.0 software program to enter the codes and to facilitate the connections between data and code. Recurrent themes soon emerged from the data: "politics", "reputation", “networking”, “alliances".

Reflecting on the limitations of our data collection is important. First we chose to look at all auditors from Big Four firms without difference in ranking. We interviewed and analyzed the discourse of junior auditors and that of partners alike, even if their work is very different and even if literature has often established major distinctions between their positions. The partner is indeed often regarded as a separate being, a *deus absconditus* that seems detached from the daily life of auditors (Spence et al., 2015). This choice not to treat separately partners' discourses and those of lower grade auditors is the result of the investigation process. We originally launched two distinct field studies by deciding to treat separately under-partner level auditors and partners (each co-author was responsible for interviewing either partners or under-partner auditors). Confrontation with our field and discussions led us to question the assumptions we had on our research: it quickly appeared that, regardless of rank, rank-and-file auditors and partners face a similar social reality, which could be grasped in its entirety. Whatever the rank, relational interdependencies of rivalry and alliance are constitutive of the competition introduced by the “up or out” system of promotion, even though they are experienced differently by partners and non-partners. Attention to our field data forced us to go beyond "conventional categories, statements and usual solutions" (Becker, 2008). This choice does not mean to neglect the differences that hierarchical positions produces on auditors’ experience and behavior, but, on the contrary, we thought that considering the firm as a whole social space could renew our understanding of the “up-or-out” system.

Finally, we observed that genuineness and sincerity in interviews change depending on the interviewee, his or her rank, or his/her degree of trust in our investigation. Despite the assurances that we gave to the interviewees regarding confidentiality, there always lingered on a risk of insincerity that could jeopardize the quality and accuracy of the data. For example partners and senior managers, whose affiliation to the firm is often higher and who are used to talk about the firm to external audiences with favorable words, sometimes produced a very official version of the reality of work relations in the firm. Some characteristics of our investigation however helped us mitigate this risk. First participant observation allows researchers to compare observed practices with interviewees’ vision of these practices. Second, the choice we made to also meet former auditors who had left the firms gave us the possibility to have access to information that would normally not be communicated by members of a firm.

Table 1 - Summary of interviews conducted

FIRMS	GRADE	STATUS
A 31 B	Juniors 8 Seniors	Auditors 51 Former auditors

19 C 15 D 14 **TOTAL** **79**	16 Managers 15 Senior Managers 15 Partners 25	28
GENDER		
Men 47 Women 32		

Our research offers a detailed ethnography of the "up-or-out" system. Ethnographic descriptions are the starting point for theorization: description is a necessary passage for the production of interpretations and explanations. We first identified and described the interdependencies that shape the process of promotion to partnership. These interdependencies effectively operationalize auditors' selection and identification. Far from being only the result of conformation to norms, our analysis of interdependencies shows how success depends on auditors' strategies to handle these interdependencies and to pass the promotion stages. Our results will be presented in three sections.

In its first section our investigation determines that promotions in the up-or-out system rely on three types of interdependencies. The first kind of interdependencies, between auditors, induces inter-individual relations as allies or as adversaries and is crucial. These interdependencies are critical because promotions are decided by peers during two key moments in a firm's life, the evaluation committees and the staffing of auditors, whose outcome depends on the interdependencies that exist within the firm. We also analyze the interdependencies between audit and non-audit (administrative) staff because of the influence these interdependencies do exert on promotions, as also do in some cases the interdependencies established outside of the firm, with customers.

In the second section, we present the audit firm as a figuration. This figuration consists in a network of interdependencies that shapes social constraints to which auditors submit and that accounts for how they are selected. We analyze in this second section the qualities that an auditor must have to maximize the opportunities for promotion in a said figuration: whatever their rank, auditors should be able to form alliances, to network and to become aware of the social processes upon which the activity in the firm rests. Lastly, in a third section we will show how a figuration produces constraints on auditors through the binding dynamic of interdependencies: overwork, vicious and virtuous circles of reputation and formalism in social relations are three instances that we have observed of the unintended effects interdependencies produce and that act as constraints within a specific figuration. Success within the "up-or-out" system is not entirely under the control of auditors. An auditor is never guaranteed to become a partner for the shifting interdependencies between auditors continuously determine a moving and uncertain network of tensions and alliances.

3. INTERDEPENDENCIES

We observed that inter-individual relationships were paramount in the promotion process and their analysis yielded three types of interactions that can explain promotion decisions, better, we think, than the consideration of the degree of fitness into a mold. We decided to describe these interactions as interdependencies for, in each and every one of them, we found the reciprocity and mutual dependence effects that characterize interdependencies according to Elias. These interactions do not belong to the unilateral or command-and-obey types but are "interactions, not necessarily voluntary or conscious, neither egalitarian, that link individuals to those surrounding them, near or far, in a given social space" (Elias, 1991, p. 180). Auditors' promotions are thus based on three kinds of interdependencies: interdependencies between auditors, interdependencies of audit staff with non-audit staff and interdependencies established outside the firm.

3.1. INTERDEPENDENCIES BETWEEN AUDITORS

The interviews conducted with the auditors show that the interdependencies between auditors are the key factor for success and help ensure promotions opportunities. Indeed auditors' promotion is a selective process that is not based on an objective measurement but results of political negotiations. The analysis of the firm's operation shows that these promotions are decided at two key moments: when evaluation committees meet and when the staffing of assignments is decided.

3.1.1. Evaluation committees

Evaluation committees convene annually in May and their role in determining promotions and bonuses is officially recognized. During the committees, supervisors meet with human resources staff in a large meeting room where they examine a yearly summary of each individual auditor's assignments. Auditors perform a number of assignments every year, which last between one to several weeks and, after which they are systematically evaluated by their supervisor. Ratings are summarized and introduced by the auditor's "sponsor" (in general a supervisor) in order to determine an overall rating and assess the auditor's annual performance. Actually, the objective followed by the committee is to adjust these ratings by ranking auditors relative to one another in order to obtain a distribution that follows a bell curve. Promotions and bonuses are then decided on the basis of this final global ranking. Auditors' ratings are discussed by reference to the broader context of the auditors' overall performance within a same cohort. These adjustments take into account the context (a bad rating on a notoriously difficult assignment may be enhanced) and the evaluator's personality (a manager known for being too strict or too lax, has his/her assessment adjusted) in order to achieve a holistic understanding of performance. Thus the evaluation system includes an harmonization step, which tries to take into account the subjective and arbitrary aspects that exist in any rating process (Power, 1995). This "harmonization" is in fact pure political negotiation that reflects and reveals the interdependencies between auditors. For example during committees, each superior is required to give his/her personal opinion and to bring complementary elements to the attention of the committee. These elements sometimes matter substantially for the final evaluation. Subjective opinions are essential in an auditor's promotion:

"*So, let me explain the appraisal system. Every year, starting in March, all the evaluation committee meetings take place. Candidates for promotion request an appraisal form from* *people with whom they have worked, then they pass it on to their sponsors, who are responsible for making a summary of evaluations and ranking them by comparison with other candidates. So it may be unfair because, for example, a sponsor has three very good candidates and yet has to rank them, so there will always be people ranked below others. At the same time, managers also have to rank the auditors on their assignments. And then everyone meets for hours. It's a rat race where everyone defends the people they need the most, their strategic resources. So for example if you work for a manager or sponsor with a low profile, or who doesn't assert himself, you can be sure you're going to be screwed come the evaluation committee. This is why I told you that you also need to work for the right people*." (Juliette, Supervisor 2, five years of service)

Yet, the impact of managers' interventions depends on the relative weight of the manager in the system of interdependencies. As explained by this auditor, you need to be supported by an influential manager:

"*In fact you have to be noticed by someone, which is super important because the evaluations are very political. Basically, I think someone who is pretty good but staffed on assignments with unremarkable managers will be given a C, which is good, even though the same guy with the same performance, but working for a manager with a higher profile and that knows how to exert influence during the evaluation committee, will be given a B, which is very good. There's a subtle difference, it's not because of you or the feedback on your performance, this feedback is very important of course, but what matters the most is the people who make this feedback. Second point: you have to be good on all of your assignments. No second chance!*" (Sylvain, Manager 1, six years of service).

The meaning of an evaluation depends on the manager who produced it. All managers are not equal and all jobs do not have the same impact. Thus auditors need to get a sense of how tensions are balanced and as far as possible to become associated with the most influential managers. This manager, for example, explains how negotiations proceed between managers and the struggles arising from the ranking process where everyone tries to defend his/her turf:

"I did evaluation committees this year. As manager I had people to defend, I did all the committees. And in fact, even if you have your nice rating, you have got sponsors who are there, defending their people or not, and everything takes place "live" during the committee.

It's not your 4 evaluation forms that really matter. (...) I defended my assistants; I went there to defend them. It is between managers, around a table, sponsors present their people. Slides are shown. Each slide, a profile: "I am with Pierre X, he has a rather good appraisal, he is rated around 3 every time. But he was once destroyed by one of his superiors. But I think he really wants it. He has put himself really in danger this year so I suggest we give him a 4 etc." And then, some people in the room respond: "ok, but wait, in the ranking we did, he was worse than this one who got a 3, so we cannot rate him at 4" and so on. (...) Everything is done orally. I got called more than once while the guys were sitting: "Y speaking, tell me, how do you rank this guy? How do you see him? It's weird you are saying that this one is better than this one while in another evaluation they say that this is not the case, why are you defending him? How can you justify that? ". They ask you a bunch of questions. You have to be hyper concrete. It's exhausting. It is really stressful!" (Alice, Manager 1, six years of service)

Thus the hierarchical relationship between auditor and manager is also an interdependent relationship: even if it is unequal, it is a power struggle and not just a relationship of dependence or submission. On the one hand, the auditor needs to be noticed and coached by a manager for the rest of his/her career. On the other, managers also need to stay in good terms with auditors whom they trust, in order to make sure assignments will go uneventfully. Managers are competing with each other for resources and customer satisfaction is, amongst other things, heavily dependent on the stability of audit teams. Changing auditors every year on an assignment makes it more difficult to track, to accumulate expertise and to carry out the job satisfactorily:

"After I returned from maternity leave, I could not choose my jobs any more. I was assigned jobs and I could not choose my teammates. However, to succeed in this field, you need people with experience, feeling and stamina. Instead, last year, out of the 7 juniors I worked with, 6 had to repeat in the same rank. So they were mad at me. They complained that I did not support them enough at the committee and that everything was my fault. As a consequence, it was a tough work to motivate them for the job the year after! They did crap and I had to work a lot to compensate. So, yes indeed, it is hurting to have six repeaters, because no one will want to work with me the next year… it is bad for my reputation… and my relation with the

customer, because I will have to change again the team and customers hate that!" (Sophie, Manager 1, six years of service)

Hierarchical relations do not function on a "command-and-obey" basis, in a top-down approach. They also require reciprocity. What happens at the evaluation committee is the reflection of these interdependencies and promotions are highly influenced by the position of auditors in the global power balance of the firm. A manager will prefer to promote a junior that works a lot for him or her and will work on the same assignment the next year, rather than to have too much turn-over on the assignments. That is the reason why a manager tries to defend his or her teams in the final ranking, in order to work with them again, and by doing so, tries to identify and promote the best. Thus the promotion system is highly political as this manager explains:

*"No it is not easy to rank people! We did our ranking with another manager, it was the first time. This process is often a little unfair, for instance I told him that I found that a young junior auditor was good, was working well, so I wanted to put him rather at the top of the ranking. He said, "No, we can not put him on the top, he worked only for a week on our assignment, and next year we won't need him, so we always have to push the people we need." So it is, there are deals. There are lots of elements to consider. Quite geopolitical!. " (*Armelle, Manager 1, six years of service)

Interdependencies are multilevel. While the existence of a hierarchical relationship between manager and subordinate might suggest an inequality, analysis in terms of interdependence shows that the auditor's promotion is the result of reciprocity in an interdependent relationship. We have to remark here that the system gets even more political due to the fact that the ranking is not established against a fixed standard, but rather with respect to the quality of a given cohort. The evaluation committees' decisions do not reflect individual performance but seek to differentiate auditors according to a bell-shaped curve. At the end of the meeting, auditors are positioned relatively to each other: an average of 20% should be evaluated "above expectations", 60% "in line with expectations", while the remaining 20% "below expectations" are suggested leaving the firm or repeat their year.

"In fact it's hard to compare people because we don't have the same job or the same assignments. But they do have to rank people. So, they take a normal distribution and tell

you: 'we can only have five As, the rest are Bs or Cs and the Ds can clear off.' For example, they initially put forward 10 people with an A grade, and were told that there were five too many and had to lower the figure – but on what criteria? And then there were already too many Bs, so they had to lower the other grades. So they call the committee managers, and then it comes down to whoever sells their team best.' (Céline, Junior 2, two years of service).

While promotions are initially relatively easy to obtain, competition to reach Manager positions (sixth year of experience) subsequently increases, and beyond that point the possibility of becoming a partner is very uncertain. The competition and the degree of selection are growing gradually with the narrowing of the hierarchical pyramid. An auditor explains that during the evaluation committees, they must absolutely rank auditors. Candidates are many and the assessors are picky, which is "depressing".

"During the committee meetings they call your managers: 'Does she really deserve this score? Or should I lower it? Who would you put first between these two people?' So that can create tensions. If you learn that you have been rated less favorably by one manager than another, you tell yourself: 'I gave him everything for two months, for no reward.' This is why it's important that the committees' results be not disclosed in advance. But information drips out all the time". (Audrey, Junior 2, two years of service).

Since ratings are relative and competitive, interdependencies are really decisive for promotions. Without an objective measurement system, interdependencies guide decision-making. How are these interdependencies formed within the firm? In the next section we show that staffing is a key moment in the firm's life for the creation of relationships and therefore the selection of auditors.

3.1.2. Staffing

When walking around the offices of a Big 4 firm, one is surprised by the simplicity of spatial arrangement: a huge central space around which one finds offices for managers and partners, as well as some meeting rooms. In the central space rank-and-file auditors sit around large tables when they are not assigned. In spite of the apparent simplicity of its spatial organization, social life in the firm is actually highly structured by networks of "teams" and "cliques". Staffing is an important process for the constitution of these teams. It is a complex process which seeks to reconcile clients' specific needs with those of partners and employees in order to ensure that teams have the right skills at the lowest cost (junior employees and interns have lower hourly wage rates, thereby raising the profit made on fees charged to the client). Relations between individuals within the firm are deeply impacted and structured by the staffing process, particularly because staffing is very important for promotions. Staffing is indeed constitutive of teams and thus relationships between auditors. Teamwork is conducive to the constitution of interdependencies, upon which rely much of the promotion decisions. This auditor explains that team planning is strategic because it gives auditors the opportunity to build the necessary relationships for their career advancement:

"*I have never chosen my assignment; I have been staffed on the biggest ones by coincidence. It turns out that the Senior Manager has a lot of weight in the firm. And it is important to have managers like that one on your side, because precisely during an appraisal committee, they say something and they are more listened to than others. And clearly last year I have been almost downgraded because I did not have enough hours, and my manager said "no way she is going to be downgraded." So finally, I was rated to the maximum, because she said "no." So it is better to work with managers who look good. But this kind of thing has to be built as soon you arrive in the firm. In terms of visibility it is better to be friends and to be held in high esteem by your managers, because when you get to the manager level, they will probably be partners. You have to build that relationship right from the beginning.*" (Naima, Senior, three years of service).

Secondly staffing is important because all job assignments are not equal. Some jobs are more prestigious and bring more recognition in the ranking process. As explained by this auditor:

"*Staffing is very important. There are job assignments that have more or less prestige, it is a virtuous circle, you have to be on these jobs to be recognized. For instance, the A company, whose audit is a huge assignment, is prestigious, but this assignment has a super bad reputation because it's very demanding. On this job I actually I have two assistants who are repeating their year. This job is complicated and there is a lot of pressure and therefore a bad reputation. Overall job assignments where you have to be are the top listed companies' audits, the large FT assignments*”. (William, Manager 2, eight years of service).

It is therefore important to be staffed on prestigious assignments because it gives more relevance to one's work. On the contrary auditors should avoid certain assignments that nobody wants because they offer no visibility. This manager explains how he goes out to find his teams:

"*I ask all the time: 'do you have Senior auditors to recommend? Assistants? I'm looking for some good ones!' It's word of mouth, really. So for instance, you see, I have super nice jobs, for which people are ready to die so I can afford to be demanding. However on some other assignments, I am forced to shut up my mouth to find people, because it is difficult, they have a bad reputation. But the cool jobs where everyone wants to be staffed, like production stuff, publishing companies, glamour stuff in the heart of Paris, everyone is fighting to join…. So somehow you have the edge in the hunt for auditors*". (Benjamin, Manager 2, eight years of service)

Finally staffing is important because it impacts auditors' performance. Staffing determines the number of assignments an auditor is going to be sent on. A good staffing means few assignments, a poor staffing…plenty of them. We observe that the recurrence of job assignments from one year to another influences performance. Recurrent job assignments allow an auditor to gain the expertise that is necessary to be recognized as technically able. Becoming an expert in certain topics creates an essential comparative advantage to progress to the highest ranks and to acquire a specific portfolio of customers, something that will ultimately matter substantially to be chosen for partnership. But recurrent assignments help also stay with the same superiors, which is another success factor. Thus the weakest individuals are not paradoxically the most isolated in the firm but those at the intersection of multiple workflows. When an auditor must manage many heterogeneous relationships that only provide him/her with limited opportunities to become one of the key intermediaries, he/she is doomed to a faster exhaustion. This auditor mentions that his "rotten" staffing has reduced his chances of promotion because:

"*In the first three years of audit, I had assignments for various clients but a quite erratic workload, without really a strong line, no prospects, because my staffing was a bit filled with happy-go-lucky hit or miss jobs. And that is detrimental, because suddenly I had no position of influence, no prestigious job, no support.*" (Thomas, Supervisor 1, four years of service).

In the same guise, this "over-staffed" auditor is accountable for several on-going jobs, and has to cope with simultaneous requests from competing managers. She explains:

*"The more jobs you have, the worst it is. A very good auditor will manage to have only four or five jobs, with numerous teammates, best managers… you have to take that into account. I had twelve jobs, I changed managers every time, I changed teammates every time… So I had to adapt all the time. It is more difficult." (*Nathalie, Supervisor 2, five years of service*)*

Since staffing seems so important for promotions, how is it decided? Staffing is described by auditors as being both the result of chance and of calculated interests. But looking at what results come out of the analysis of the evaluation committees' activity, one realizes that interdependencies play a significant role in the distribution of assignments.

When they join the firm, auditors are assigned to tasks on the basis of their qualifications:

"The Senior Manager wanted someone because an auditor was leaving the assignment and she preferred people from her own university, so she took me; being from the same university plays a huge role. Former students of the École Polytechnique (a leading French engineering school) are staffed on good assignments, and when they are given crappy assignments, they eventually get removed from them. So coming from the same school helps a lot. "(Alicia, Junior 2, two years of service).

But luck also plays a role, as is explained by this auditor:

"*There is already a big difference from the beginning; there are people who have been staffed directly on big assignments, like A or B. And of course big assignments are the place where you meet people, where you network, where you really learn the job. It's really more interesting. And you have others on the contrary that are staffed on lousy assignments. That was my case, just to say. So you have a big disadvantage. It's bad luck and then you have to fight against all omens, by negotiating, by going to see people*." (Henry, Supervisor 2, five years of service).

Thus staffing, like promotion procedures, does not strictly follow objective procedures, but is largely the result of interdependencies within the firm. Staffing is a process of negotiations and dealings where auditors heavily depend on interdependency relations and on their relative position in the balance of power within the firm's figuration. Luck and strategy play a role in teams' allocation. As explained by this auditor:

"*When I was an assistant I could not choose my assignments because I was not well known. Upon becoming a Senior, I could choose, I was sorting out the assignments that pleased me or not. You have to jump through so many hoops to get assignments; it depends mostly on your schedule. And then once you have a choice of assignments, you skillfully maneuver to turn down those you do not like"* (Marc, Supervisor 2, five years of service).

These interdependencies play at all levels. Junior auditors play games to obtain favorable assignments for their career development. Managers are also constrained by these interdependencies. Good audit work depends on their ability to form stable teams of auditors upon which they can rely. Managers with a good reputation and solid support among partners may assert themselves during the staffing process and get the resources they desire. During this bargaining process, the reputation of a manager and the importance of the client in the firm's portfolio are key to obtaining the right resources (e.g. well-rated auditors, or auditors with better qualifications in the case of new recruits). Conversely, less organized managers or less supported assignments will end up being understaffed, or will have a high personnel turnover from one year to another.

3.2. OTHER TYPES OF INTERDEPENDENCIES: NON-AUDIT STAFF AND CUSTOMERS

Interdependencies between auditors are not the only ones that influence promotions. Other types of interdependence play a role in the competition. Our investigation highlights the essential role of some administrative, non-audit, staff such as secretaries and human resources personnel in auditors' careers development. Of course non-auditors do not enter into the "up-or-out" system competition, that they observe from afar. However, they are involved in social processes. Some employees of support functions, such as "planning-manager" are a key element of the opportunity structure of auditors and play a role in their power games. Auditors must take into account and control this interdependence to foster their success. This auditor explains for instance the planning-manager's influence in the constitution of teams:

"*At the planning office, they tell you: 'this auditor is good; this one is bad etc.' They know all the gossip, and so if you get along well with them that can help you a lot. The planning manager, she was God. She knew all the gossip within the firm, and it was better to do her a favor when she asked. If she gave you a rotten assignment like an inventory, and you refused it, she'd have you in her sights, you can be sure that six months later you'd no longer be with the firm. But I got along well with her. Once she asked me to do an inventory in a small*

French town, miles from Paris on December 31st. I told her 'No really, you can't do this to me, not an inventory on December 31st.' After that, another girl was assigned to it, and she complained." (Alexandra, Supervisor 1, four years of service).

Another kind of independencies that matter for promotion are interdependencies with customers. Up until the manager level, the company is a closed world where promotions depend mainly on interdependencies within the firm. Obtaining promotions implies the use of social and relational skills valued by peers. But at manager level, intra-firm interdependencies become less central for promotion because they rather depend on the ability to attract new customers. The control of large customers makes possible for an auditor to exert pressure on his or her colleagues and to mitigate therefore the influence of intra-firm interdependencies.

When the last levels of the hierarchy before partnership are reached, the decisive factor for promotion is the auditor's ability to bring new sources of revenue and new contracts, as explained by this Senior Manager:

"*Well, look, I'm Senior Manager, I produce assignments, I sell assignments, but it's all for the partner in charge's accounting. That is to say, at the end, if I become myself a partner, I must recreate new business for myself*". (Adrien, Senior-Manager, eight years of service)

The preeminence of business skills becomes an obsession in Big 4 firms. Being a mere "technician" is now something of a lower status and what matters for the promotion to partnership is the candidate's ability to bring cash to the firm. From the analysis of our material, it appears that for young partners or Senior Managers aspiring to co-optation, priorities are given to "business acumen" criteria. When revenues remain constant, co-opting an additional partner implies awarding shares of the company's profits and thus diminishing the profit shares received by all existing partners. Aspiring partners have to demonstrate through their Business Case, that they will not decrease the average partner compensation:

"*Moving up to be a partner is a completely informal process. They appraise you on such and such criteria but what counts is developing your own business. If not, you don't become a partner. You have to bring money, they want cash. At the moment, things are very tense. My colleague had developed his portfolio in Africa, so he was co-opted. But the problem then is dilution: when partners do not bring in additional revenue, it means that the other partners* *lose money. If the cake doesn't get bigger and you co-opt new members, in the end there is less to go round. So these are the capacities to develop business. Today when you are co-opted someone will tell you: 'you have to find 2-3 million turnover'*" (Claire, Partner, eleven years of service).

Thus commercial relations with the clients are decisive for promotions. Client control and the ability to build successful portfolios are a source, probably the only source, of power amongst partners.

4. FIGURATIONS: STOP PEDALING AND YOU FALL

The micro-sociological analysis we have carried out shows that the up-or-out system is operationalized through the relationships of interdependence that informally structure the promotion process. On the one hand managers help new recruits grow and provide them with good assignments and opportunities to hone their technical and relational skills. Managers therefore build a network of *protégés* and loyal juniors that will help them strengthen their position as partners, once they are promoted. On the other hand recruits try as hard as they can to be noticed by the firm's rising stars, who, when they become partners, will be instrumental in promoting their careers. The promotion process is thus of an essentially political nature, featuring networks which vie for power and gain and lose influence within the firm.

One could think that this sort of struggle for power and influence exists in many organizations and is not confined to the context of the professional firm. Yet, at least in what regards the audit firms that we have studied, this game is imprinted in the organization's "genetic code" as work relations and human resources management are essentially determined by the up-or-out system. Human resources management in large audit firms can thus be likened to a "survival game" where the promotion of the fittest is planned. Failing to be promoted means that one "does not run as fast as his or her opponents" and the system is organized so as to put off those who "can't run to win anymore":

"It's just ridiculous. I am not going to spend my whole life doing that. It's just exhausting. Every year you're up again and you have to run. Manager1, Manager2, Manager3, Sénior-

Manager1, Sénior-Manager2, SM3, SM4, SM5, partner… It's a never ending game and every year you are challenged again and it becomes harder and harder and you really have to have the guts to deal with it. It's wearing me out!". *"* (Mounia, Manager 2, seven years of service*)*

One could also think that not all the newly recruited members of the firm plan to "run" until the end and some of them already know that they will not stay. However these sort of "career plans" that consider audit firms as "finishing schools" or springboards for finding a good position at one of the firm's client companies do not question the existence of the up-or-out system and its "swim or sink" logic.[3] Even auditors, who do not plan to become partner and to stay for a long time in the firm, get trapped in the 'up or out' system. They want to climb the hierarchical ladder in order to foster their job-market value and get better opportunities outside. They eventually get involved in the race, as this auditor explains:

"*It is a race, it is a strong personal investment where one can quickly get exhausted. You can very quickly get caught up in the game, because it is competition, it is the challenge and you quickly return to this logic: 'me too, me too'. It can be very addictive. Like a drug!*" (Naima, Senior, three years of service)

Actually, when one analyses in detail the reasons for leaving, very often they correspond to members of the firm who do not want anymore to run because they feel that their chance for promotion are over and think it is time to leave and to avoid the humiliation of being kicked out. Departures are thus always voluntary but they signify that the game is over.

Thus, social life in a top audit firm is like a race where "if you stop pedaling you fall" as one of our interviewees put it. The operation of the up-or-out system creates a permanent tension between aspirations to climbing the hierarchical ladder and the uncertainty surrounding the conversion of hopes into actual promotions. Even though some candidates invest more energy and resources in the game than others, the system works the same:

"*They tell you from the beginning there will only be one partner among you…and we started being 100 in my promotion*" (André, Supervisor 1, four years of service*)*.

[3] Put in other words, there is no alternative to playing the up-or-out game if one wants to stay. Elias noticed a similar pattern of behavior regarding the "spending spree" (see below) that characterized the court noble as opposed to the bourgeois or the provincial noble who did not play the court game. The only way to escape the need to spend to hold one's status was to "renounce contact with their social circle and membership of their social group" (Elias 2006, p. 73)

This tension exacerbates the political side of work relations and ends up constituting a figuration where individuals are linked by interdependencies and, in a way, obsessed by them, somehow following the example of those courtiers who were permanently seeking promotions and kingly favors.

This figuration made up of relations of interdependence bears indeed resemblance with Elias' depiction of another figuration, that of the 17th century court society. Like the 17th century courts, audit firms are figurations, social spaces in which interdependencies subject individuals to specific constraints and shape their behavior. At the same time they are arenas where the mastery of these interdependencies is critical for social success. Auditors are never assured of their position until they reach the partnership level. They are part of a sort of "stock exchange" where reputations are rated and where people can fall into disgrace as swiftly as they rose to fame. What are the assets that one has to possess and the steps that one has to make in order to succeed in the audit firm figuration? In the course of our investigation, we essentially identified three. At the individual level auditors must have the ability to create relations of interdependency, at a more collective they must be able to become part of a network (or to possess a sense of timing: be in the right place at the right time), at an even higher level of organizational life, they must possess a fine understanding of the social processes that underlie work relations within the firm, especially in order to cultivate a good reputation, which is eventually the crux to triggering a virtuous circle that will lead them to the top of the hierarchy. Altogether, auditors must show subtleness in their ways of interacting both inside and outside the firm, lead a "courtesan's life" made of self-control and of weaving specific alliances within and between the firm's networks.

Developing informal alliances

The auditor must be first of all able to develop informal alliances that create relations of interdependence within which individuals reciprocate by exchanging favors, information etc. As one auditor puts it:

"*You need to create your internal network to be successful, a sort of 'mafia'. I was noticed by my Senior Manager, who became a director and a partner just this year, because I raised some interesting and important issues on a job, which were appreciated at the time. He supported me in my development. Before long, you have a reputation within the firm, and after that all the managers trust you, but you mustn't disappoint them of course. It's actually* *quite interesting to have someone who supports you and then afterwards everyone else does likewise*." (Alexandre, Supervisor 2, five years of service).

The interest to build alliances is mutual. For managers it helps setting up reliable audit teams upon which they can count when the time comes to take up an assignment:

"*In fact it's a matter of survival. It's as simple as if your audit team is not good you're going to end up working all night long. It's vital to have a pool of competent people upon which you can rely otherwise you will be in a situation in which you will have to retrieve what your junior colleagues have done. I have my own group of people, but it takes an awful lot of time to build up one. Those who do not measure up, I have seen lots of them. When they are nice, you take upon yourself and try and help them. When, on the top of not being good they are lazy, you give them the right evaluations so that they are kicked out of the firm as soon as possible!"* (Alice, Manager, six years of service).

In exchange for their loyalty and quality, managers commit to help junior colleagues when they apply for a promotion, to recommend them and to facilitate their progression as they climb themselves the hierarchical ladder. At the end of the process, this sort of interdependency relationship is pivotal for promotion to the partnership level. Climbing this last step in the hierarchy is often the result of alliances that were tied many years before:

"Why do I promote people? Because they will be my allies, they will support me…I will be able to count on them. As partner I have "my people" and they help me strengthen my position. You need to "take the right train" to become a partner, work with people that matter in the firm, get the assignments that will boost your career. In the end it's pretty much to be in the right place at the right time. It's not a completely rational thing, rather it's all about being recommended and being lucky enough to be recommended." (Stephane, Partner, thirteen years of service)

Interdependencies, when they exist between objective allies constitute a powerful system of exchange based on reciprocation that helps those who are part of it to cope with the contingencies of competition within the firm:

"It's a barter system actually: managers and partners need support during their career. A

manager will tell you: 'I will take you on my assignment and I'll give you a good appraisal, but in return I need you to do this and this for me»[4]. (Thomas, Supervisor 1, four years of service).

A relation of mutual trust that is going to act as a "shelter" at the same time as improve the efficiency of audit work can indeed be built between those linked by the system of interdependencies. A female junior auditor could thus comment on the fact that she was ready to devote herself heart and soul to the service of a manager whom she admired:

"*He is very knowledgeable, he knows this job backwards and above all he would be ready to recommend me as he has already done to people in his network who now say "as soon as Alicia is available, we staff her". He is ready to give good feedback and as soon as you make a presentation he will be there to congratulate you. It's really rewarding and thus he can ask me whatever, I am always ready to work, as hard as will be necessary*". (Alicia, Junior 2, two years of service)

These relations between managers and their protégés are all the more necessary since stressful work relations and the feeling of fierce competition make up everyday life in audit firms. As Elias put it, mentioning the court society figuration: "the real position of a person in the network of court society was always governed by […] official rank and actual power position, but the latter finally had greater influence on behavior towards him. The position a person held in the court hierarchy was therefore extremely unstable […]. Any such improvement [of one's position] necessarily meant a demotion of others so that such aspirations [of improving one's position] unleashed […] the struggle for position within the court hierarchy (Elias, 2006, p. 99)".

4.1. NETWORKING AND THE AWARENESS OF SOCIAL PROCESSES

[4] Thomas continues on to say: *"For example, one time I failed on an assignment, I really screwed up. I got along well with this manager, and he always took me on his assignments. He called me and said 'well you really screwed up on this assignment. But I'm not going to screw you over too, I gave you a B, that said, you honestly deserved a D.' I was honest, I told him, 'please, don't tell the others, I just lost my aunt, I wasn't well, I know it was a real mess.' In exchange I really helped him out on a job that everybody else wanted to stay clear of. What I find hard is that you are racing flat out all the time; sometimes you have two assignments per week. And if, just once, you're not that good, or if you have the misfortune of working with an embittered senior manager on her period who marks you down, you are going to carry around this bad appraisal like a millstone.*"

At a more organizational level, auditors must also be able to constitute their own network. Life in an audit firm is a subtle mixture of acquiring gregarious patterns of behavior, facilitated by the sharing of similar socialization protocols, but at the same time being able to disentangle oneself from the group and build the specific alliances we were mentioning earlier on. The ability to network and to be good at managing networks is paramount in the acquisition of the necessary skills that matter to become a partner:

"*To become a partner you need hard work, charisma, being able to stand pressure, find clients, lots of hand-shaking, networking…networking is essential. At some point I felt I had to become more visible in the firm* (Mounia, Manager 2, seven years of service).

All our interviewees emphasized the strategic dimension of networking. Auditors must be able to manage and mobilize a portfolio of contacts within the firm:

"*Being there all the time is very important. First thing you do when you arrive in the morning is saying hello to the managers, is asking them about the assignment. It's the proper thing to do. You need to show that you are involved, that you are committed to what you do. Auditing is 80% relational. You also need to see your workmates outside of the firm. Having a good feeling with your teammates is very important*" (Audrey, Junior 2, three years of service).

Lastly, like courtiers who had developed a deep knowledge of how to manipulate fellow beings by the careful observation of their doings (Elias, 2000), auditors must become completely aware of the social processes that structure life at the audit firm. Courtiers learn to assess the balance of power in the court and to act accordingly instead of resorting to violence. In an environment where the assessment of individuals is essentially relative, learning how to "measure distances" and to map the distribution of influence is vital. Gossip and rumors, something that Elias also studied in detail (see below), play an important part in the assessment of one's position within a cohort of auditors. The results of the evaluation process are amply commented:

"*Pressure starts getting stronger when you reach the senior rank: they can not just promote everybody to that rank, for instance Benjamin was graded 4 and everybody knows he won't get through. How does everybody know? There are no secrets in the firm; well at least evaluations are not a secret. As soon as a manager has talked about it, the news spreads like* *wildfire. Like, Isabelle…I knew she was hopeless even before talking to her"* (discussion with a Junior 2, excerpt from observation notes).

The need to observe others applies also to oneself. It is by no means a sort of religious introspection (the observation of the Self by isolating oneself) but knowing oneself in order to achieve a greater command of social relations (Elias, 2000). In this respect, the decision to leave the firm is often the result of a long process during which the auditor becomes progressively aware of the dying out of his or her chances of getting promoted. Auditors seek permanently, in their interactions with peers and with managers, the signs that will show that hope is still permitted or that, on the contrary, the die is cast.

"*You know it when you are doomed. It's not something that comes out of the blue. You see it coming. I know it's likely that I have to do another year as a Senior. But in fact the message is "we don't want you to stay". It's a soft way to tell it to you. You can always do another year, but you know your reputation is shattered.*" (Mehdi, Senior, three years of service).

On the contrary, an unexpected promotion can mean a new start in a career. Thus, auditors always have to reassess their position in the race to the top.

Rumors and gossip are also a good indicator of reputations. Managers use rumors to staff their audit teams. Auditors use rumors to know about the best assignments and to assess the level of their commitment according to the perceived position in the firm of the manager that is in charge of the assignment:

"*People do lots of things around a coffee. When I became a Senior and I had to staff people, the first thing I asked was "Who can you suggest? Is he good?" or "I have been staffed X. What can you tell me about him? Do I have to maneuver to kick him out of the assignment?" Also as soon as you are staffed interns, the thing is to comment on how well they have been dealing with the job and, as soon as you spot a good one, the first thing you are going to do when you have coffee with your colleagues is to tell them that that one is reliable and works well under pressure*" (Henry, Senior, three years of service).

In conclusion, auditors need to possess three assets if they want to survive the up-or-out game. At the individual level auditors must have the ability to create relations of interdependency, at a more collective they must be able to become part of a network (or to possess a sense of timing: be in the right place at the right time), at an even higher level of organizational life, they must possess a fine understanding of the social processes that underlie work relations within the firm. Yet, one could be lead to think that mastery in the use of these three assets means necessarily a control of the game through the ability to manipulate interdependencies. Auditors are in fact not completely free to act as strategists that mastermind their ascension to the top of the firm. Our fieldwork shows that constraints that are beyond the control of auditors heavily determine their trajectories in the workplace. However the interest of the contribution of Elias to the analysis of our data is that he sees these constraints not so much as being produced by the existence and inculcation of social norms but rather as the consequence of the dynamic interplay between interdependencies.

DISCUSSION

In this paper we have tried to look into the organization of Big 4 firms and cast a different light on the essential feature of their human resources management, the up-or-out system. We have conducted a participant observation in one of the Big 4 firms and interviewed more than 70 auditors. In the course of our investigation we have brought to the fore neglected aspects of the functioning of the up-or-out system. First of all becoming an auditor does mean to be able to interiorize certain cultural patterns, but not only. Order emerges from the internalization of social norms, what is called socialization, but social orderliness is not external to individuals. In fact this interiorization is not so much a normative process but rather the result of the constitution through time of relations of interdependence between individuals. Good auditors are able to manipulate these relations for their own profit. Looking into the details of the promotion system in these firms one realizes how much informal aspects are important and, thus, how a fine perception of the balance of power in the firm and the honing of skills such as being able to form alliances, build networks and analyzing what is at stake in social processes are eventually the qualities that distinguish those who will remain in the firm from those who will leave it. Second, in the course of our investigation we have also highlighted the social phenomena that are the consequences of the particular figuration that characterizes an audit firm. These phenomena are beyond the control of auditors and at the same time they constrain their activity, increasing the uncertainty and stress that are placed upon promotions. Interdependence produces vicious and virtuous circles, overwork, and an excess of formality in social relations…all these being features that Elias already noticed in his study of the court society figuration.

The implications of the concepts of interdependence and figuration are pivotal for the understanding of how audit –and more largely professional- firms function. From a human resources management point of a view, these organizations are particular. They are like public or private bureaucracies, very hierarchical, but on the top of that they are also very competitive, event after partner level, with the consequence that those who fail to succeed are eliminated. The type of figurations and of interdependency relations that the up-or-out system is likely to produce is thus unique. This uniqueness is at the same time akin –or at least it seemed to us - to the figurations and interdependencies that characterize the court system where noblemen and women vied for the privileges granted by the Royalty. We have thus drawn some comparisons between the figuration of the audit firm and that of the court society. On the one hand, the court society is characterized by social competition. The court society implements a competitive game between individuals to distribute prestigious economic and social positions. On the other hand the court is characterized by its social homogeneity. Competition is thus held at different levels but between players of the same stock ("blue blood" nobles, not commoners). Big 4 firms are also arenas where competition takes place between auditors of a same cohort who share more or less a similar social background. We took therefore inspiration in the title of Michael Power's famous opus, The audit society (Power, 1999), to coin the title of this paper and describe as "the audit court society" the network of relationships (or "society" in the sense of community / figuration) that is woven by firms' members.

Of course both social systems cannot be envisaged in identical terms and Elias also used his study of European courts to write a broader-pitched sociological history of the transformation of behavior and mentalities in Western societies. The kingly and princely courts described by Elias had, notably, a hereditary dimension that is absent form the audit firms. Besides, the upper layer of the court was self-reproducing and could not (or only exceptionally) be accessed by those playing the up-or-out game in the lower ranks of the hierarchy. Yet the concepts he uses to analyze the patterns of behavior in the court society are largely applicable to the case of professional firms and the empirical and theoretical implications for the understanding of social processes at work in these firms are many.

First, Elias teaches us that social relations also have a horizontal dimension and that this dimension is not simply contingent but is as important as the vertical dimension that is represented by the inculcation of norms and cultural patterns. This is a strong theoretical implication for our understanding of the audit firm. Social constraint does not come from norms outside individuals but is created and re-created within the set of interdependencies that make up a figuration.[5] Elias was particularly wary about giving too much importance to norms in sociological analysis.[6] In many cases norms ended up being the one and only explanation of human behavior, they acquired an existence of their own, an existence that would be independent from the collectives that did apply them. In opposition to any attempt to reify social concepts, Elias advocated taking into consideration the plurality of normative and agency regimes, the plurality of cognitive frameworks that emerge from the relations of interdependency between individuals. This plurality of human relations is the essential characteristic of social life and what makes that it is ever evolving. According to him it is the task of sociology to make this plurality of interwoven, opaque and incontrollable relations transparent and to allow men to see clearly into the way they influence their existences.

The anti-normative stance of Elias provides researchers with some arguments to understand social behavior in contexts such as professional services firms. Let us take the example of the norm that dictates that professionals should be ready to devote themselves heart and soul to the firm. The reason for being of this norm which implies that professionals should be ready to sacrifice part or the entirety of their private lives to work becomes clear when one takes into account the interdependencies between competing professionals that lead them to "invest" in overworking in order to differentiate themselves from their fellow-members. The focus on interdependencies also sheds light on the circumstances in which some can escape normative pressure by using the assets they have (such as a better higher education) to maintain the current state of tensions within the interdependencies that link them to other members of the firm. Socialization in audit firms means therefore also the development of a

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[5] Hence also the dynamic side to Elias' sociology and his study of social phenomena through a processual lens : "One cannot, de facto, clearly recognize the connections between- whatever it is- "society" and "culture" and "state" and "individual", external" and "internal" steering mechanisms, unless one conceptualizes them as something in movement, as aspects of social processes which are themselves processes, indeed functionally interdependent processes involving varying degrees of harmony and conflict" (Elias 1996, p. 335)

[6] "Rule-governed human relationships cannot be understood if there is a tacit assumption that norms or rules are universally present from the outset as an unvarying property of human relationships " (Elias 1978, p. 75)

specific and localized competence to play the “up-or-out” game. Elias thus invites us to pay attention not to the norms themselves but to the way they are connected through those who abide by them. His focus is more on what is than on what ought to be.

Second, Elias invites us to re-think power relations. The Great and the Famous do not make history because of their intrinsic and “natural” qualities but because figurations are a mixture of constraint and freedom that some men and women know how to use to play a role that will be posteriorly remembered as historical. Louis the XIV was not particularly brilliant as a man but he knew how to use the position he occupied within the court society figuration to play with the tensions inherent to this figuration. Thus Elias’ conception of power is by no means of a coercive nature. Rather he envisages it as a fragile balance that crystallizes at the crux of the tensions between members of a figuration. “Power is not an amulet possessed by one person and not by another; it is a structural characteristic of human relationships – of all human relationships” (Elias, 1978, p. 74). What Elias shows for instance is that in spite of his power the King was as much ruled by the etiquette of his court that all the other men and women that lived around him. Even though partners of an audit firm may have the edge over more junior colleagues, they also depend in some way upon them to maintain their position. Constraint over social relations is not top-down but also bottom-up, even though it is not a relation on equal terms. Many of our interviewees do attest to the fact that partners are by far the most constrained members by the firm figuration’s logic. One partner told us:

“*There was a partner who was at the airport with his wife and children, ready to leave for a two weeks holiday in the French Antilles. He was called back and they told him that he could not leave, that something had cropped up and that he was needed. They told him they would pay him back the hotel and tickets. What they did not pay him back were the expenses he incurred for his divorce*” (Alfred, partner, 12 years of service).

What we eventually inferred from Elias’ work in this paper is that there is a form of reciprocity in the relations that exist within the firm that is to be taken into account for their analysis. Rather than exploring the univocal causality of the structure, we paid more attention to the circularity of the interdependencies that emerge within figurations. Thus auditors are not solely determined by a process of socialization and by the weight of a very normative environment. Neither are they maximizing their utility as ultra-rational players of the up-or-out game. Figurations exert a powerful effect on individuals that does not come from outside but that is “the mere result of their interdependence”(Elias 2010, p. 55).

Lastly, Elias stance on the nature of collective actors is also useful for the analysis of the social underpinnings of the career system in audit firms. Elias considers that groups do not exist as such. They are abstract concepts that refer to distinct entities only in discourse. A group exists through the relation of interdependence that binds its members. This approach paves the way for a more relational (and therefore de-substantialized) analysis of the different groups that exist within the firm (partners, non-partners, junior, senior auditors etc.) and also to a more longitudinal one (and therefore contextualized and historicized). In this respect, Elias brings to the fore the notion of individuality rather than that of identity: professional identity is not constituted by a series of traits or normative features that would exist independently from those who are supposed to embody them.

CONCLUSION

This exploration of the up-or out system based on an Eliasian framework has helped us shed light on several features of human resources management in audit firms. First, firms are mostly structured as a "survival game" in which auditors resemble those courtiers who had to manipulate interdependencies as much as they were constrained by them. We therefore aimed at contributing to the analysis of work and social relations in professional services firms, highlighting the mechanisms that are behind these relations. Second we therefore bring to the fore all the political underpinnings of these relations and suggest that they could be as important for success as the mastery of technical aspects of professional practice. One could even go as far as saying that, contrary to what conclusions the exiting literature has come to, success or failure to be promoted do not depend solely on socialization, as the embodiment of a role, but also on socialization as the ability to survive in a competitive environment. Third we thus imply that far from being a meritocratic mode of career advancement, able to select only the best, the up-or-out system could merely be the framework upon which the fragile balance power and influence in a firm rests.

The "court society" and the "audit court society", beyond their similarities and differences, share nevertheless the same social function, that of selecting elites. Aspiring auditors join the Big firms to have a career or to acquire in these "finishing schools" reputation and skills that will substantially increase their employability. Likewise, courtiers of the 17th century played the court game to maintain or enhance their status not only within the court but outside, once they were back to their provincial fiefs. Somehow in the wake of Elias' preoccupation to link micro-social phenomena with more macro-social evolutions, our comparison encourages us to look beyond the limits of the firms themselves and to consider them as institutions of our contemporary societies. The values of competition and expertise they promote are not particular to them and those who pride themselves upon being or having been at one of these firms do not necessarily put forward audit itself but rather the prestige of the Big multinational audit firm. We thus invite future researchers to consider the "audit court society" not only as a metaphor whose purchase is limited to the analysis of human resources management within a specific type of organization, but as a cultural object which is emblematic of a particular mode of conceiving of work relations.

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