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## ***Illusio* and overwork: Playing the game in the accounting field**

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### **Abstract**

**Purpose** – This paper seeks to understand: *how and why do experienced professionals, who perceive themselves as autonomous, comply with organizational pressures to overwork?* Unlike previous studies of professionals and overwork, we focus on experienced professionals who have achieved relatively high status within their firms and the considerable economic rewards that go with it. Drawing on the little used Bourdieusian concept of *illusio*, which describes the phenomenon whereby individuals are “taken in and by the game” (Bourdieu and Wacquant, 1992), we help to explain the “autonomy paradox” in professional service firms.

**Design/methodology/approach** – This research is based on 36 semi-structured interviews primarily with experienced male and female accounting professionals in France.

**Findings** – We find that, in spite of their levels of experience, success, and seniority, these professionals describe themselves as feeling helpless and trapped, and experience bodily subjugation. We explain this in terms of individuals enhancing their social status, adopting the breadwinner role, and obtaining and retaining recognition. We suggest that this combination of factors cause professionals to be attracted to and captivated by the rewards that success within the accounting profession can confer.

**Originality/value** – As well as providing fresh insights into the autonomy paradox we seek to make four contributions to Bourdieusian scholarship in the professional field. First, we highlight the strong bodily component of overwork. Second, we raise questions about previous work on cynical distancing in this context. Third, we emphasise the significance of the pursuit of symbolic as well as economic capital. Finally, we argue that, while actors’ habitus may be in a state of “permanent mutation”, that mutability is in itself a sign that individuals are subject to *illusio*.

**Keywords** Overwork, compliance, Pierre Bourdieu, *illusio*, habitus, accounting firms, accountants

**Paper Type** Research paper

## 1. Introduction

I really became a robot. I thought it was normal. It shocked me when everyone around me, my husband, my parents, and friends asked me, “Are you crazy?” I replied, “No, it’s normal.” It’s like brainwashing. You are in a kind of mental system where you are under increasing demands, and you say to yourself that it doesn’t matter, that you will rest afterwards, but that moment never comes. (Yvonne, ex Big Four)

In his landmark study, Pentland (1993) identified the phenomenon of the “audit machine”, a term audit team members used to praise colleagues who were capable of working enormously long hours at exceptional levels of intensity. He attributed this sustained pattern of overwork to the management of the audit firms who by institutionalising intense working practices, had “forced members to become machines” (p. 616). As Pentland (1993) explained, “life as an audit machine can be a difficult and dehumanising experience” (p. 614).

In attributing the practice of overwork to external pressures, Pentland is consistent with many subsequent studies which have highlighted the phenomenon of overwork in accounting firms. Such studies attribute the intensification of accountancy work to the increasing commercial and competitive pressures with which accounting firms must contend (Alvehus and Spicer, 2012; Hanlon, 1994; Kosmala and Herrbach, 2006; Spence and Carter, 2014), the increasing demands that clients make on their accountants (Anderson-Gough et al., 2000; Gendron and Spira, 2010; Mueller et al., 2011), and the increasing demands that the management of accounting firms make on their junior staff (Anderson-Gough et al., 1998, 2000, 2001; Coffey, 1994) as well as their manager level staff who wish to make partner (Grey, 1994a; Kornberger et al., 2011; Mueller et al., 2011).

As a result of this sustained body of scholarship, we know much about how accountants work and why accounting firms choose to organise work in that way (Carter and Spence, 2014), but we still have very little insight into why accountants comply with the pressures that are put on them by their firm’s management. To date, with the notable exception of Covaleski et al. (1998), there has been very little research into the motivations and working practices of the individuals who manage and lead accounting firms, i.e. the partners and senior managers. Yet, as Pentland (1993) suggested almost 20 years ago, the partners themselves appear to role model the practices of “the audit machine” to their junior colleagues. This phenomenon is consistent with Muhr's (2010, 2011) concept of the “cyborg leader” in professional service firms, individuals much admired by their junior professional for their “mechanistic superiority”. She highlights the phenomenon of successful women in this context who become “tough gendered machines fighting their way to the top” (Muhr, 2011, p. 337).

Traditionally, studies of worker exploitation, with the associated patterns of compliance and resistance, have been predicated on the assumption of unequal power relations between workers and management. By contrast, in accounting firms the “workers” are highly educated, highly mobile, and relatively highly paid employees, with a clear career path towards partnership and the option for lucrative alternative careers upon qualification (Galanter and Palay, 1993; Mueller et al., 2011). They have the opportunity, even if distant, of becoming not just managers but owners and leaders of their firm, with the autonomy this has traditionally entailed (Carter and Spence, 2014; Empson, 2007; Greenwood and Empson, 2003).

Consequently, scholarship of the practice of overwork in professional service firms has focused on the so-called “autonomy paradox” (Mazmanian et al., 2013; Michel, 2011). These

studies point to the multiple pressures (primarily commercial and technological), which represent an incursion on professionals' autonomy in recent years. However, they emphasise that, in spite of being subject to increasingly rigorous management control systems, professionals persist in believing that their intensive and sustained pattern of overwork is self-chosen.

These various studies provide fascinating descriptions of how the management of professional service firms induce compliance and overwork in professional workers and why junior professionals succumb to these pressures. However, they stop short of examining the experience of more experienced senior professionals who, notionally at least, as managers, owners, and leaders of their firms, have a greater degree of autonomy than their junior colleagues.

Based on 36 semi-structured interviews, primarily with experienced male and female accountants in France, we ask: *how and why do experienced professionals, who perceive themselves as autonomous, comply with organizational pressures to overwork?* Unlike previous studies of overwork among professionals we focus on experienced professionals who have achieved relatively high status within their firms and the considerable economic rewards that go with it. We are interested in exploring how and why do people who apparently have choice about their working conditions, allow themselves to become “robotised”, “audit machines” and “cyborgs”?

Our explanation is grounded in Bourdieu's concept of *illusio*, which describes the phenomenon whereby individuals are invested in and “taken in and by the game” (Bourdieu and Wacquant, 1992, p. 116) when the game represents competition among actors within a given field. As Bourdieu (2000) states, “Participants have ultimately no answer to questions about the reasons for their membership in the game, their visceral commitment to it.” (p. 102). The *illusio*, created through repeated action and routines, represents an unreflexive commitment to reproducing and enforcing the rules of that game.

We find that, in spite of their levels of experience, success, and seniority, these professionals describe themselves as feeling *helpless and trapped*, and experience *bodily subjugation*. We explain this experience in terms of individuals *enhancing their social status, adopting the “breadwinner” role, and obtaining and retaining recognition*. We suggest that this combination of factors cause professionals to be attracted to and captivated by the rewards that success within a high status field such as the accounting profession can confer.

In Bourdieusian terms, this success, and the associated economic and symbolic capital that follows from it, represents “the game”. We suggest that these professionals have a “malleable habitus” (i.e. they are most easily able to adapt to and embody the rules of the game) because they have succeeded in internalising the external structures. They “have the game under the skin” (Bourdieu, 1998a, p. 80). We argue that those professionals who are most successful at playing the game are also most susceptible to being captured by it (i.e. succumbing to the *illusio*) and that this tendency will grow stronger, not weaker, over time as they come increasingly to embody the habitus of the field. Put simply, although experienced professionals become better at playing the game as they become more senior, they also lose their ability to question the game and their investment in it as they become captured by the *illusio*.

Our study seeks to contribute to two bodies of literature. First, it speaks to the developing literature on the practice of overwork and the autonomy paradox in professional settings (Anderson-Gough et al., 1998; Kunda, 1992; Mazmanian et al., 2013; Michel, 2011; Perlow, 1999) by offering an alternative explanation for a widespread phenomenon. Second, it contributes to the growing Bourdieusian literature on the accounting profession (Carter and Spence, 2014;

Haynes, 2012; Spence and Carter, 2014; Spence et al., 2015) by highlighting and operationalizing the concept of *illuio*, which to date has been largely neglected (for exceptions see Cooper and Johnston, 2012; Cooper and Joyce, 2013; Farjaudon and Morales, 2013).

We seek to make four contributions to Bourdieusian scholarship in this context. First, we highlight the fact that overwork has a strong bodily component which helps to explain why, even though most of our interviewees are positioned as dominant agents and masters of the game, they are as subjected to symbolic power as the dominated. Second, whereas other studies have presented resistance in this context in terms of cynical distancing (Kosmala and Herrbach, 2006) we highlight the reverse, specifically the extent to which professionals can be captured by the game. Third, whereas previous studies have portrayed accountants as engaged in aggressive competition for economic capital (Carter and Spence, 2014) our study emphasizes the significance of the search for symbolic capital (recognition and legitimacy) in this context. And finally, while we recognise that actors are capable of reflexivity and their habitus may be in a state of “permanent mutation” (Spence and Carter, 2014), our study suggests that this mutability is in itself a sign that individuals have been captured by the game (i.e subject to *illuio*). Our study therefore, demonstrates how the concept of *illuio* is key to the ongoing debate among Bourdieusian scholars about the nature of self-determination and reflexivity.

This paper proceeds as follows. It begins with a review of the literature on overwork and autonomy in accounting firms, and is followed by an analysis of the concept of *illuio* and Bourdieusian theory in the context of accounting firms. It then presents the research context (the field of accountancy in France) and the research methods of the current study. The empirical section examines the experience of overwork for accountants before seeking to explain this phenomenon through the lens of *illuio*. It concludes by examining this study’s contribution to scholarship of overwork and the autonomy paradox in accounting firms and the broader applicability of the concept of *illuio* to Bourdieusian studies of the accountancy field.

## **2. Overwork and Autonomy in Accounting Firms**

The phenomenon of overwork in the accountancy sector needs to be understood in the context of studies of domination and subjugation and professional’s persistent belief in their autonomy. This section, therefore, briefly reviews each of these concepts in turn.

### *2.1. Overwork*

Excessive working hours are widespread in professional service firms and have already attracted attention from a range of organizational, economic, and accounting scholars (Anderson-Gough et al., 1998, 2001; Coffey, 1994; Crompton and Lyonette, 2011; Haight, 2001; Ladva and Andrew, 2014; Landers et al., 1996; Lupu, 2012; Pentland, 1993). The recent death of a young investment banker in London attracted considerable press attention when he collapsed in the shower after having “pulled eight all-nighters in two weeks”, as reported in an article entitled “Slavery in the City” (Gallagher, 2013). A similar example in the accountancy sector is the case of the audit manager for EY, whose death was attributed to stress, combined with lack of sleep and exhaustion (AccountantKey, 2010). As a result, Haight (2001) argues, professional workers “toil on the verge of depression, much as wage workers once toiled on the verge of starvation” (p.

189).

Some studies have queried the extent to which such behaviours are imposed on professional workers, suggesting that they may be self-chosen. Almost 20 years ago Kunda (1992) highlighted the fact that engineers, consultants, investment bankers and lawyers were “choosing” to work up to 120 hours per week. More recently, Hewlett and Luce (2006) have emphasized the “dangerous allure of the 70-hour workweek”. Ekman (2014) suggests that, in these high involvement professional environments, knowledge workers and their managers engage in a kind of “mutual seduction” whereby they act out a fantasy image of themselves as “work warriors”. This is consistent with Kosmala and Kerrbach’s (2006) study pointing to how auditors derived a sense of pride from their endurance of the extreme working conditions in their work environment. Michel (2011) has presented examples of professionals pursuing work beyond the point of physical breakdown yet presenting this extreme overwork as self-chosen. Bankers in her study saw time sheets as a game and “tried to beat their best.” They competed intensely with each other and feared the consequences of losing the game. For example, one refers to the constant “fear-driven narrative” (p. 348) inside his head. Once they move into positions of power they ensure that those below them are subjected to similar degrees of pressure. As one banker explains: “When you lose the feeling for your body, and compassion and respect for yourself, you do the same to others” (p. 347).

Previous studies have noted that long working hours are a central feature of the process of socialization and identity construction of professional accountants (Anderson-Gough et al., 2001; Coffey, 1994; Crompton and Lyonette, 2011; Lupu, 2012) which serves to create “ideal workers” whose life centres around their accounting career to the exclusion of all other activity (Acker, 1990; Mueller et al., 2011). Grey (1994a) in his study of accounting careers has emphasised how intense competition for the deferred gratification of partnership produces self-disciplined behaviours and that “trainees are expected to display enthusiasm and commitment *at all time* (emphasis added)” (p. 486). “The successful development of an accountancy career entails that the individual’s *whole life* (emphasis added)... becomes an instrumental project which is to be managed and achieved” (Grey, 1994a, p. 494). As one accountant interviewed by Ashley and Empson (n.d.) explains, certain clients “want you to be a performing monkey, *all the time*” (emphasis added). As Ashley and Empson argue, this narrative is employed within accountancy firms to justify the “writing out” of concerns such as family and friends. As the previous examples suggest, it may also entail the writing out of accountants’ mental and physical health.

## 2.2. Domination and subjugation

Typically, studies of worker control, and the associated dynamic of compliance and resistance have focused on skilled and unskilled manual workers in industrialised settings (e.g. Braverman, 1974; Burawoy, 1979; Cockburn, 1983; Thompson and Ackroyd, 1995) or more recently on low status service workers in electronic “sweat shops” (Fleming and Sturdy, 2010) and “bright satanic offices” (Baldry et al., 1998). By contrast, accounting firms represent a more complex arena for the enactment of power relations. Professional “workers” are highly educated, highly mobile, and relatively highly paid employees, with a clear career path towards partnership (Galanter and Palay, 1993; Mueller et al., 2011). They have the opportunity even if distant of becoming not just managers but owners and leaders of their firm, with the autonomy this has traditionally entailed (Carter and Spence; 2014; Empson, 2007; Greenwood and Empson, 2003). The resulting

complex and contested balance of power within professional service firms is encapsulated in the concept of the “war for talent” (Faulconbridge et al., 2009; Groysberg and Lee, 2009) which emphasises the extent to which the success of professional service firms is dependent on the recruitment and retention of top quality professionals for their on-going success. As Ekman (2014) has argued, in such an environment talented employees are difficult and sometimes impossible to replace, and this provides them with “opportunistic manoeuvrability”. As a result, in terms of Fleming and Spicer's (2014) typology of power, domination and subjugation become more effective managerial strategies of control than coercion and manipulation.

Studies of domination in the workplace focus on the nature of soft constraints on behaviours and beliefs, which obviate the need for management to engage in overt coercion and manipulation to control their workforce (Burawoy, 1979; Fligstein, 1987). Burawoy (1979), for example demonstrates how factory workers reproduce the conditions that oppress them through the construction of elaborate worker-led “games”, which enables management to relax controls and enhance competition among workers. This practice deflects conflicts horizontally among workers, rather than towards management, and prompts them to believe they are exercising autonomy. From an accounting firm perspective, the deferred gratification provided by the “up or out” tournament model can be said to reproduce similar patterns of worker-led “games” as professionals compete with each other for a limited number of partnership positions (Galanter and Palay, 1993) and search for “signs of grace” (Grey, 1994b).

By contrast, studies of subjugation focus not just on behaviours and beliefs but also on emotions and identity. This strand of literature, located within the Foucauldian tradition emphasises how both workers *and* managers are rendered insecure by the individualism and isolation which pervade contemporary organizations. As Knights and Willmott (1989) argue, our existence is filled with a desire for security. In an attempt to overcome this insecurity within contemporary organizations, they argue “individualised subjects find themselves in competition with one another for the scarce rewards of social recognition meted out by institutionalised mechanisms of evaluation and judgement” (Knights and Willmott, 1989, p. 551). It is questionable, however, whether this quest for security can ever be satisfied. Perversely some individuals who are most eager for this security seek out organizational contexts which amplify rather than satisfy this insecurity (see Knights and Clarke, 2014, for an exploration of this phenomenon in an academic context). Such a perspective is particularly pertinent to accounting firms and the professional context more generally, where the combination of a highly ambiguous work context and tournament promotion models (Alvesson, 1993; Empson, 2001a) give rise to particularly high levels of insecurity. Individual professionals attempt to overcome this insecurity by securing their position within the partnership. In so doing they manage themselves on behalf of the vested interests of management, whilst believing that they are exercising autonomy and self-expression in the name of their own career development (Mueller et al., 2011).

Studies of resistance have been a foundational aspect of the organizational theory. Beginning with Taylor's concept of “soldiering” this strand of literature now encompasses more subtle manifestations (Thompson and Ackroyd, 1995) such as “careful carelessness” (Prasad and Prasad, 2000). In the accounting sector the idea of worker resistance fundamentally transgress notions of professionalism as concepts such as “careful carelessness” are contrary to the values and regulation of professional audit practice and “soldiering” potentially translates into the submission of fraudulent time sheets (Anderson-Gough et al., 2001) and client invoices. This does not mean that resistance is entirely absent in this context, however. Kosmala and Herrbach (2006) have studied resistance among accountants, identifying ways in which auditors may



“cynically distance” themselves from their firm’s organizational cultures and professional ideology. However, they argue, cynical distance can actually help to sustain managerial control because it provides accountants with the “illusory sense of freedom from the structural conditioning of work” (p. 1400) which makes it easier for them to reconcile themselves to their subjugation. Covaleski et al. (1998) emphasise the difficulty of resisting and remaining within such a context as the self-disciplinary techniques of trainees become so deeply embedded that partners in accounting firms, who have traditionally prized their autonomy, become enmeshed within “a complex field of power and resistance in which people tend to be both explicitly and unwittingly constituted as corporate clones” (p. 324).

### 2.3. *Autonomy and the autonomy paradox*

The concept of professional autonomy is conceptually problematic. As Mazmanian et al. (2013) state, “professionals are generally assumed – by virtue of their occupational status, specialized expertise, and prestigious social position – to have considerable autonomy to define the content, performance, timing, and location of their work” (p. 1339). Indeed, autonomy of the professional from external control is seen as a defining condition of a profession and professionals (Carter and Spence, 2014). This autonomy is legitimated by the requirement for professionals to preserve the right to make choices about how best to apply their specialist technical expertise to the delivery of customized professional services (Empson et al., 2015). It is perpetuated by the fact that the core value-creating resources of a professional service firm – technical knowledge and client relationships – are often proprietary to specific professionals (Empson, 2001b).

Yet, as Michel (2011) argues, “one of our knowledge economies greatest paradoxes is that knowledge workers perceive their efforts as autonomous despite evidence that it is under organizational control” (p. 325). Accountants’ apparent autonomy is being undermined by the financialization of the accounting sector (Alvehus and Spicer, 2012) and the commercialisation of the leading accounting firms (Covaleski et al., 1998; Spence and Carter, 2014). Concepts of professionalism and professional autonomy are being replaced with the rhetoric of the “client service ethic”, whereby accountants are required to display their “professionalism” through their unstinting commitment to serving the needs of the client and sacrificing their own wellbeing (Anderson-Gough et al., 2000).

Mazmanian et al. (2013) have shown how knowledge professionals manage the tension between their personal autonomy and professional commitments through continual connectivity and availability. Choosing to use their mobile email devices to work *anywhere/anytime* (actions they frame as evidence of their personal autonomy) professionals end up using them *everywhere/all the time* (thus diminishing their autonomy in practice). Similarly, Michel (2011) has demonstrated in her study of investment bankers, that embodied controls, such as timetables, work rhythm, and organizational ceremonies, bypass the mind and subtly and unobtrusively take control of employees’ bodies. Thus, employees are able to sustain a frantic work rhythm over long periods of time, whilst experiencing this overwork as “self-chosen”.

As Robertson et al. (2003) state, the literature is vague as to how or why highly educated, skilled, and individualistic knowledge workers would be so easily duped, or “culturally doped” (Alvesson and Willmott, 2002) into perceiving themselves as autonomous if in fact they are not. One possible explanation may lie in the concept of the “insecure overachiever” (Berglas, 2006) which, while widely recognised among professional service firm practitioners, has not received significant attention from academic psychologists, though HR professionals within the

accounting profession acknowledge that they deliberately look for these kinds of recruits (Empson, 2004). As Berglas argues, the insecure overachiever is a highly intelligent, “fiercely ambitious”, and “wildly capable” individual, who is driven by a profound sense of their own inadequacy, stemming typically from experiences of insecurity in childhood. Professional success does not resolve this sense of insecurity because, despite their “vener of self-satisfaction, smugness, and even bluster” (p. 106), these individuals “live with the constant anxiety that (they) might in fact be inferior to others” (p. 107). This may be the origin of the “constant fear drive narrative” that Michel (2011) refers to. Such individuals make ideal recruits to elite professional service firms. Firms such as McKinsey (Hill, 2011; Nisen, 2013) and Goldman Sachs (Butcher, 2013) deliberately target such individuals through their recruitment policies. The insecure overachiever is attracted by the high status and financial rewards such firms offer whilst the intensely competitive and insecure employment context created by the tournament model of partnership promotion fuels the sense of insecurity which drives them to ever more intensive patterns of work. Such individuals are therefore particularly susceptible to burnout (Maslach et al., 2001, and as such are “convenient targets for surplus extraction” by the professional service firms that employ them (Haight, 2001, p. 190).

### **3. Illusio and the accountancy field**

Malsch et al. (2011) call for a more comprehensive use of Bourdieusian theory in accounting research. To date, accounting scholars have focused on Bourdieusian concepts such as *field*, *capital*, and *habitus*. By contrast, we seek to highlight a less familiar yet core Bourdieusian concept, *illusio*. Illusio describes the phenomenon whereby individuals are invested in and “taken in and by the game” (Bourdieu and Wacquant, 1992, p. 116). Here is not the place for detailed explication of Bourdieusian theory - for a comprehensive and systematic application of Bourdieusian concepts to the field of accounting firms see Carter and Spence (2014). We begin, however, with a simple summary of some foundational Bourdieusian concepts.

#### *3.1. Field, capital, and habitus*

Bourdieu argues that society consists of a series of differentiated, semi-autonomous fields, characterised by specific rules and logics of action which obey their own laws: “What happens in (a field) cannot be understood by looking only at external factors” (Bourdieu, 1998b, p. 39). The accounting sector is one such field (Spence and Carter, 2014). Within fields, certain behaviors and social relations become routine and normalized over time (for example the practice of overwork in the accountancy field). In this way, Bourdieu suggests, through the exercise of soft power, the dominant actors themselves become subjugated to the prevailing social order. While actors in a given field may behave in ways incomprehensible to actors outside the field, they themselves construct their behavior as normal. For example, the accountant quoted at the start of this paper described herself as believing that working exceptionally long hours was normal, though to her family and friends it was clearly abnormal. More generally, we posit that overwork represents normalised behaviour within the accountancy field.

Bourdieu argues that fields are structured by different forms of capital, such as economic, social, and cultural capital (see Carter and Spence, 2014: Table 1 for a detailed explication of

Bourdieu's forms of capital in the accountancy field). Capital represents a resource that is valued by members of the field and which therefore represents a source of power in a field. Symbolic capital (i.e. reputation or prestige) accrues to individuals who are particularly well endowed with these other forms of capital that other agents perceive as an expression of authority and legitimacy in a given field. In the accountancy field overwork can therefore be seen as a practice necessary to the accumulation of symbolic capital as those who are seen to be working long hours are perceived as legitimate and highly successful players in the field. Such capital, Bourdieu argues, is not simply valuable in its own right but is particularly valued by members of a field because it represents a means of keeping undesirable people and undesirable things at a distance (Carter and Spence, 2014). The accumulation (and potentially compulsive accumulation) of capital by successful accountants can therefore be seen as a means of overcoming the insecurity engendered by strong competition among players in the accounting field. Such a framing recasts the psychological concept of the "insecure over-achiever" in Bourdieusian terms.

The field determines the rules of the game and the accumulation of capital represents "the game". A skilled actor within a field will implicitly understand the rules of that game and know how to play it. As Spence and Carter (2014) argue "this interplay between structure (the game) and agency (playing the game) is mediated by what Bourdieu refers to as habitus" (p. 951). In the broadest terms, habitus refers to: "our overall orientation to, or way of being in the world; our predisposed way of thinking, acting and moving in and through the social environment" (Sweetman, 2003, p. 532). Habitus reflects the embodiment of social structure and thus is intended to dissolve the structure/agency dichotomy. Those whose habitus is best adapted to the field are most likely to be successful because they possess a practical knowledge or feel for the game (*le sens pratique*). The best players not only know how to play the game but are able to anticipate the next moves in the game and adapt to the changing rules of the game (i.e. their habitus is both compatible and malleable). In the early stages of an accountant's career, for example, they require a compatible habitus, that is one which is well-suited to the demands of an accounting firm and which does not resist socialisation (Anderson-Gough et al., 2005; Grey, 1994a, 1998). Recruits are told "you adhere to it or you don't" (Lupu, 2014, p. 362); there is often little or no room for negotiation. Thereafter, as Spence and Carter (2014), have argued in order to be promoted to partner in an accounting firm, an accountant must have a malleable habitus. Having learnt to embody the technical-professional logic they must then transcend it to embody the commercial-professional logic. But it is the compatibility of their habitus with the structures of the field which makes particular actors more vulnerable to being taken in by the game (Bourdieu and Wacquant, 1992), that is, subject to *illusio*. People take an interest in the game, that is become subjected to *illusio*, because the game has already been introduced in their minds and bodies as habitus under the form of a practical and mostly unconscious disposition to play the game.

*Illusio* is a key concept in Bourdieu's theoretical framework<sup>1</sup> (Costey, 2005; Golsorkhi and Huault, 2006) without which it is difficult to understand the extreme engagement of certain

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<sup>1</sup> *Illusio* has three main connotations in Bourdieu's work. First, *illusio* is a way of "being in the world" (Bourdieu, 2000, p. 135) characterized by one's *investment* (the opposite of indifference) that arises from being a product of that particular world. It means to be "taken in and by the game" (Bourdieu and Wacquant, 1992, p. 116) and it represents a psychological as well as a corporeal investment. As such, it differentiates those whose habitus embody the field from the outsiders who do not. Second, *illusio* can be understood as *interest in the game*, which Bourdieu explains as: "games which matter to you are important and interesting because they have been imposed and introduced in your mind, in your body, in a form called the feel for the game" (Bourdieu, 1998a, p. 77). Third, *illusio* is a *principle of perception*: it is that which is perceived as obvious and normal for an actor within a field, but appears as illusion to

actors in the game, their difficulty to imagine an alternative way of playing or an existence outside the game. Illusio produces enchantment with being in the field as a source of *jouissance* and recognition and it also explains the efficacy of the inscription, through socialization, of practices upon the body.

### 3.2. *Illusio and embodiment*

Illusio is essential to the existence of the field: “Illusio [...] is at the same time the condition and the product of the field's functioning” (Bourdieu, 1998a, p. 78). Without illusio there would not be any competition between the actors in the game or the possibility for the reproduction of the game. Illusio represents the “enchanted relation to a game” (Bourdieu, 1998a, p. 77). It makes people believe that the stakes are worth dying for (Bourdieu, 1998a) and ultimately becomes “inscribed in the bodies” (Bourdieu, 2000, p. 171) of those subjected to its effects. Or as the Head of a global tax practice in an accounting firm in Empson's (2004) study expressed it:

As a partner I have a huge amount of personal independence. No one tells me what to do ... I do what I want, but the things I want are likely to help the firm because that is the way I have been trained. At one level we are completely independent, but we all march to the same tune without even thinking about it.

Illusio provides significant insights into why, in the process of formation and actualization of the habitus, some actors oppose little resistance to socializing pressures. Illusio can exert a strong hold on agents because it targets not the reflexive mind but the practical consciousness and the unconscious component of the habitus: “The illusio is ... of the order of action, routine, of things that we do, and that we do because they are done and have always been done in this way.” (Bourdieu, 1997, p. 122–123)

The embodiment of the game means that: “participants have ultimately no answer to questions about the reasons for their membership in the game, their visceral commitment to it.” (Bourdieu, 2000, p. 102). In the context of accounting, the game is the accumulation of multiple forms of capital associated with striving for and achieving partnership. Submission to illusio can therefore be seen as the effect of symbolic power which is “exerted on bodies, directly and as if by magic, without any physical constraint” (Bourdieu, 2001, p. 38). Illusio is linked with a “search for recognition” or symbolic capital, “an egoistic quest for satisfactions... which is, at the same time, a fascinated pursuit of the approval of others” (Bourdieu, 2000, p. 166). In the context of the accounting field, one precondition for winning the approval of others is the ability to demonstrate total submission to the client service ethic (Ashley and Empson, n.d.) so that the accountant becomes an “audit machine” (Pentland, 1993), a “cyborg” capable of displaying “mechanistic superiority” (Muhr, 2011). Thus, the concepts of illusio and overwork become intimately intertwined within the accountancy field.

Illusio has received very little attention from scholars of organizations and accountancy to date. In accounting, several papers make reference to illusio, but without developing or

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those outside the field. This experience is linked to one's belief in the stakes of the game which translates into a refusal to question its underlying principles. So illusio is at the same time investment, interest and principle of perception. It is a condition for the operation of fields.

operationalizing the concept (for exceptions see below). Costey (2005) has suggested this delay reflects the theoretical complexity of the concept, which synthesizes numerous concepts from his previous work, such as interest, investment, engagement, and libido.

It is only in his last works, *Practical Reason: On the Theory of Action* and in particular *Pascalian Meditations*, that Bourdieu makes systematic use of *illusio*. He first developed the concept in the context of the literary field<sup>2</sup>, but argued that: “Every social field, whether the scientific field, the artistic field, the bureaucratic field, or the political field, tends to require those entering it to have the relationship to the field that I call *illusio*.” (Bourdieu, 2000, p. 78). Bourdieu saw this concept as a means of completing his theory of action and reflecting his on-going fascination with “unmasking” relations of power (Costey, 2005). Viewed in these terms, therefore, *illusio* becomes another manifestation of power relations within the field. As actors in a field are enchanted by the game, they adhere blindly to the rules of the game and do not question its underlying principles (Bourdieu, 1998a).

Originating as it did in the literary field (see Bourdieu, 1996), Bourdieu’s work on *illusio* does require some reinterpretation to map it onto a management context. Scholars have hesitated to do this, perhaps because it is particularly difficult to operationalize and apply to an empirical context very different from that in which the concept was originally articulated (Costey, 2005). However, there are a few studies of accounting, though not of accountants or accounting firms, that have successfully performed this “translation”. A couple of studies taking the field of football as a setting, draw on Bourdieu’s work on *illusio* to understand the motivations of actors in this field (Cooper and Johnston, 2012; Cooper and Joyce, 2013). For example, Cooper and Joyce’s (2013) case study of the fulminant ascension and decline of a small football club shows how the *illusio* of the fans have given insolvency an important place in the field of football.

Moreover, Bourdieu’s work, whilst extensively cited in theoretical studies is more rarely utilized in an empirical context (Emirbayer and Johnson, 2008; Golsorkhi et al., 2009; Mutch, 2003; Ozbilgin and Tatli, 2005). It is in this context that we seek to operationalize the concept of *illusio* and contribute to Bourdieusian studies of professional service firms.

#### **4. Research context: Playing the game in the accounting field**

Bourdieu’s notion of the field allows us to conceptualize accounting as part of the economic field but one that is still separate and governed by its own rules. As a field, accounting functions very much like a “game”, from a Bourdieusian perspective. Winning the game involves the accumulation of capital, primarily economic, cultural, social, and symbolic. Accounting firms, and especially the Big Four, seek to convert all forms of capital into economic capital, through billable hours and profit-sharing between partners (Carter and Spence, 2014). As demonstrated below, capital is unequally distributed among the accounting firms in the field, and among the graduate recruits seeking to enter the field.

This study was conducted in France where, in the 1970s, the Big Four model of Anglo-Saxon origin replaced the French professional model which was based on the individual practice. This set in motion a reorganization and polarization within French accounting into two distinct

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<sup>2</sup> Bourdieu’s work on the literary field was published as *Les Règles de l’art* in 1992. However, Bourdieu uses *illusio* as a key concept in the first version of *Domination Masculine* which was published in 1990 in *Actes de la Recherche en Sciences Sociales*, Vol. 84, September 1990.

groups based on size (Ramirez, 2003). Large firms deal with large clients, whereas smaller firms deal with smaller clients. In France the field of accounting is therefore composed of at least two subfields between which there is little or no competition.

Big Four firms became the dominant players in the field, epitomizing professional as well as commercial success. Large firms, especially the Big Four, have accumulated and monopolized the most important forms of capital (Ramirez, 2003): economic (financial resources secured due to their size and efficiency), social (extended networks of influence and clients), and cultural (cutting-edge expertise and recruitment of the best graduates from the top French business schools). Through the possession of symbolic capital associated with the accumulation of these other forms of capital, the Big Four have also managed to successfully rewrite the national and transnational 'rules of the game' of accounting standards and frameworks (Muzio et al., 2013), thus ensuring their legitimacy as important players in the field.

In France, the social backgrounds of professionals in Big Four are reasonably homogenous. Most professionals in these firms come from relatively privileged middle-class backgrounds and most are graduates from *grandes écoles* (Lupu, 2012; Spence et al., 2015), higher education institutions regularly accused of contributing to the social reproduction of the elite and furthering social inequality in France (Albouy and Wanecq, 2003). In this sense, France is distinct from countries such as the UK, where graduates from the most elite educational institutions with an interest in business are more likely to be drawn to working in the field of finance than the Big Four (Ashley and Empson, n.d.; Spence et al., 2015). As Spence et al. (2015) have argued, in France, educational credentials obtained prior to entering the firm are more valuable than accumulated capital and recruits with a *grande école* background are encouraged to think about themselves as partnerable. Professional service firms recruit from the elite educational institutions in order to utilize the social capital of recruits to attract new clients, thus transforming their social capital into economic capital for the firm (Ashley and Empson, 2012).

In contrast, many of the interviewees from smaller firms in the current study came from disadvantaged backgrounds and speak about how they rose socially through hard work and perseverance, using their membership in the accounting profession as a social escalator. As noted by Ramirez (2007), it is not possible for individual practitioners or partners in small firms to reach the highest ranks of the hierarchy of the French accounting field simply because the partners of Big Four firms, as graduates of *grandes écoles*, have significantly higher levels of educational and social capital.

## 5. Research methods

The empirical material reported on in this study is drawn from a wider research project exploring identity construction and work-life balance among professional accountants in France. This broader study spanned a wide range of firms of different sizes. It engaged over 80 accountants in formal semi-structured interviews and focus groups and included numerous site visits. The issue of overwork was not a main focus of this broader research project, but emerged as a *leitmotif* in the lives of professionals. As such, the data reported in this paper represents the results of an exploratory investigation into the emerging theme of overwork.

As a majority of experienced interviewees said they had a substantial degree of autonomy from the time they were promoted to manager, we became interested in understanding the effects of overwork on the lives of experienced professionals, as well as how they rationalized their

compliance with injunctions to overwork in view of their supposed autonomy. For the purpose of the current paper, we therefore focused on *experienced* professionals. These were mostly Partners or Senior Managers. All had at least 5 years experience of working as an accountant; 85% had worked for between 10 and 30+ years in the sector. Such experienced professionals are more likely to have a high degree of autonomy as being appointed to the position of manager is deemed to give the individual “space” to manage their own time (Kornberger et al., 2010).

Altogether, 36 interviews were included in our analysis – 33 public accountants and 3 others as described below. For the detailed profiles of interviewees, please refer to Table 1.

#### INSERT TABLE 1 HERE

Interviewees were recruited through the snowballing technique (Biernacki and Waldorf, 1981) based on recommendations from previous interviewees. The selection of interviewees was not based on statistical significance or with the intention of forming a representative sample but with the aim of understanding the personal experiences of work-life balance of professional accountants. Out of this sample of 33, 42% were currently working in the Big Four, 18% had worked in the Big Four (most of these were now working in smaller firms), and 39% had always worked in smaller accounting firms. 48% had graduated from the grandes écoles and 83% came from middle class backgrounds. 85% had 10 or more years in the accountancy field. 63% were women, and 90% had at least one child.

The backgrounds of interviewees working in the Big Four were relatively homogeneous. Coming primarily from middle class backgrounds, their membership of a Big Four firm could be seen as a means of retaining their existing social status. Interviewees who had stayed most of their career in the smaller firms fell into two main distinct groups. One third identified themselves as coming from working class or immigrant backgrounds; for them becoming partner or owner of a small accounting firm served as a vehicle for social mobility. By contrast two thirds of the interviewees from small firms came from more privileged, middle-class backgrounds and said they had chosen to become partners in small firms either because their parents had themselves chosen similar paths or because of their desire for autonomy.

In order to better understand the context of the accounting profession, three additional interviews were conducted with: the owner of a recruitment firm specializing in financial accounting, a human resources and diversity manager at a Big Four firm, and a female member of the steering committee of a professional body.

The interviews were conducted in French and lasted from 45 minutes to 2 hours, for an average of 1 hour. All were recorded and transcribed by the first author<sup>3</sup>. The interviewees were asked about their backgrounds and previous career, managing work and private life as well as about their use of flexible work arrangements. All interviewees spoke about the difficulty of balancing work and home life, and from these discussions the theme of overwork emerged in all interviews. In fact, many of those who had left or were thinking of leaving Big Four firms cited the need to achieve a better work-life balance by working “more reasonable” hours and by travelling less. The interviewees were also probed about the qualities necessary to be a successful accountant. Many cited the need to have a strong capacity to work.

The transcripts were coded with qualitative data analysis software, NVivo 8. Coding was

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<sup>3</sup> Only the quotes inserted in the paper were translated into English and double-checked by a professional translator in order to make sure that meaning was not altered.

done incident-by-incident (Charmaz, 2006), that is, comparing new incidents to our conceptualization of incidents coded earlier. Analysis and interpretation followed a non-linear path, moving back and forth between theory and data. The initial phase of coding was descriptive, focusing on concepts such as: educational and family background, experience of long hours, conflict with personal life, belief in autonomy etc. Second order coding was more analytical in focus, seeking to derive a deeper level of insight into the theme of overwork by developing aggregate constructs and meta-constructs or themes. Here the concepts that formed the foundation of our analysis began to emerge: feeling helpless and trapped, bodily subjugation, enhancing social status, providing for family, obtaining recognition. We then turned to Bourdieu's concept of *illusio* and its articulation with *habitus*, because it provided a particularly good explanation for understanding compliance with overwork. We therefore returned to the second order analytical codes to examine their relevance to Bourdieusian theory, in order to derive a deeper level of insight into interviewees' *habitus*, their conceptualization of forms of capital and how they articulated "game". In order to develop a deeper level of insight into the relationship between the phenomenon of overwork and ultimately the conceptualization of *illusio*.

In the analysis that follows it is important to note that interviewees are presenting rationalizations *a posteriori* of overwork. In other words, it is how interviewees have retrospectively sought to make sense of their willingness to overwork, with hindsight gained from at least a limited degree of detachment from the *illusio*.

## 6. Experience of overwork among professionals

This section addresses the question of how experienced male and female accounting professionals experience overwork before examining the explanations for overwork and the phenomenon of *illusio* in more detail in the following section. We highlight two core themes that have emerged from our analysis: *feeling helpless and trapped*, and the *experience of bodily subjugation*. Previous research conducted on junior accountants has shown how the periodicity of accounting work (the alternating cycles of intense work and slacker periods) makes it easier for them to adjust to overwork (Lupu, 2012). Our study of more experienced accountants shows that, once they have accepted the phenomenon of overwork, i.e. been taught how to play the game, the alternating cycles of overwork and slack work become replaced by sustained overwork.

During the first years, there are some periods that are harder, but there were also empty periods. ... After a while, these periods diminished... And then, year on year, it became not just loaded, but overloaded; that is to say, the daily pressure got even higher. (Selma, ex Big Four)

One of the biggest challenges is to cope year after year with a pace that is more and more rapid. The pressure is to always work harder and increase your marginal productivity. Obviously what's difficult is that every year they will ask you for more: "that's fine, we are very happy now, but we want more." (Florence, Big Four)

It is this decline in periodicity and the resulting relentless pressure to overwork that contributes to sense of being helpless and trapped and the experience of bodily subjugation.



### 6.1. *Feeling helpless and trapped*

If an individual wishes to be promoted partner they will clearly find it difficult to say no to additional work. Their difficulty in saying no is exploited by their employers, and this contributes to their sense of helplessness and being trapped.

We value hardworking, tenacious people a lot. Actually, one of our main performance indicators is number of hours worked. ... On one side you have people who never say no [to one more piece of work] ... and on the other, ... you are a manager or partner, so *you can do what you want with people* (emphasis added). If I want someone to work till 4 a.m., they work till 4 a.m. (Christophe, Big Four)

The partners tell you: “wouldn’t you rather take this additional job? You know, it's nothing, it's just two hours.” And then, after a while it's two, three, four, and it piles up.... And *people do not dare to say no* (emphasis added)... when you tell the partners that we are under water, we can do no more, the partners do not care. They say ... “it is normal”. (Aur lie, Big Four)

This becomes a vicious circle for the accountants: the better they are the more work they will be given until it becomes “normal”. The people most vulnerable to this pressure to overwork are those who have already demonstrated that they find it difficult to say “no”. Junior staff may see themselves as helpless in relation to the partners but the partners also portray themselves as helpless. For example, Philippe, partner in a small firm, explains:

It is true that I have sacrificed my family life in a way, but ultimately, I sacrificed not only my family but [also] myself. I mean, I’m the first to suffer from having spent entire weekends alone at work. 40 to 45 weekends alone at the office, including Sundays ... After a while, *there was this feeling of helplessness—*“What can we do concretely? What can we do?” (emphasis added). (Philippe, small firm)

It is in the context of their family life that interviewees’ sense of helplessness comes through most starkly, both from interviewees in the Big Four and smaller firms.

I work a lot with partners who have kids, but they do not see their kids more than 5-6 minutes per day, maximum. The managers, who are as involved...they cannot see their children in the evening, *it’s just not possible* (emphasis added) (Xavier, Big Four)

For the men quoted below, by casting themselves in the role of breadwinner, they have taken the brunt of financial responsibility for their family. In retrospect, however, they recognize the damage that overwork has done to themselves and the people they care about but they believe themselves powerless to change it.

Speaking for myself, personally, had I not worked so much, maybe I would have still been with my spouse. (Xavier, Big Four)

I'm separated from my wife, and this has led me to reflect on my role as a father and how I played this role and to think a lot about myself and the children. (Thierry, small firm)

The autonomy paradox seems particularly powerful in the case of self-employed professionals such as Philippe and Thierry quoted above. For some of the women interviewed the experiences and choices are even starker. Like the men quoted above, Joanna is also divorced. In addition, she has had several miscarriages which she attributes to working and travelling too much:

I worked a lot...and I paid for it dearly... when you are on the road six months per year, *it's hard to resist* (emphasis added). (Joanna, ex Big Four)

Many interviewees describe this sense of helplessness, even those who have decided to leave their firms. They want to escape but cannot see a way out. Ultimately staying in the game seems easier to them than quitting it.

As long as we do this work *we have to do it* in this way (emphasis added)... It's my objective to leave this firm to do something else but, while I am taking care of my son, how can I find the time to search for a job and take time out for interviews?... It wouldn't be manageable. So it's a vicious circle. (Celine, Big Four)

Many interviewees spoke about overwork in accounting as something immutable, something 'one must do it', 'that's how it is'. In these circumstances it is difficult for people to imagine an alternative way of functioning. Thus, they become captives to action which imposes itself in a very corporeal, automatic manner, and is perceived as normality. The institutionalization of overtime forces accountants to become "audit machines" (Pentland, 1993, p. 616) as they experience bodily subjugation. In Bourdieusian terms this phenomenon of bodily subjugation is clear evidence of *illusio*.

## 6.2. *Subjugation of the body*

*Illusio*, as stated by Bourdieu, involves being "enchanted" by the game. Professionals in the study often refer to being "absorbed" or "engulfed" by work, or "working like crazy" or "like a slave" so that they appear to lose touch with the reality of their experience. The volume of work is at times so heavy that interviewees report that they engage in a rhythm of work that is incomprehensible to others outside the field, including their family and friends. Referring to her boyfriend at the time, one interviewee says:

He kept telling me: "I have never met a woman who works as much as you do". He did not understand... and increasingly it was: "but you let yourself engulfed by work, you only think about work"... someone who is outside cannot understand how we can be so absorbed (Selma, ex Big Four).

Or as the interviewee quoted at the start of this paper explains it:

I really became a robot. I thought it was normal. It shocked me when everyone around me, my husband, my parents, and friends asked me, “Are you crazy?” I replied, “No, it’s normal.” (Yvonne, ex Big Four)

For women, this bodily subjugation is most clearly manifested through body planning (i.e. controlling their fertility and maternity to minimize the impact on their professional career) as a means of compensating for the fact that they do not generally have the characteristics of an ‘ideal worker’ (Rudman and Glick, 1999). The female professional’s body itself thus becomes caught up in the game. Michel (2011) has demonstrated what happens to professionals when they experience bodily breakdown but the women in our studies found ways of subjugating their bodies to enable them to compete effectively with the men who were playing the same game. Where possible they use contraception to ensure that their reproductive cycle is timed to coincide with their clients’ audit cycle.

I planned my children who were born in July, August. They are summer children. It allows taking some time off. Clients are also away, [giving] a little bit of time to pamper my children, but afterwards, I returned to work. (Elisabeth, small firm)

The highly competitive environment and professional life built around the demand for availability reduces maternity leave to a minimum, especially for experienced female accountants in small firms where the availability of substitute staff is limited (Lupu, 2014).

I gave birth during the night, so I was with a client the day before. ... I gave birth one night, and ... two weeks later, I was already in action. If we’d had computers and Internet at that time [...], I would have carried on working. I mean, it wasn’t a problem. (Marie, small firm)

By contrast, two interviewees from Big Four firms, Paula and Françoise, *did* take their maternity leave but used it to prepare for and pass their exams to become certified accountants. Joanna, as cited earlier, is one example of a woman who failed to manage her reproductive capacity effectively, whose sustained experience of overwork and bodily subjugation resulted in her having several miscarriages.

## **7. Explanation for overwork among professionals**

In seeking to explain overwork we examine the autonomy paradox and identify factors likely to contribute to an individual’s predisposition to engage in *illusio*.

### *7.1. Illusio and the autonomy paradox*

Not all interviewees described themselves as “helpless” or “trapped”. A few emphasised that long hours were a means of *avoiding* being trapped because it enabled them to achieve their goal of social advancement. As one interviewee in a small firm explains:

I was doing 110 hours a week. But, hey, I didn’t complain because *that was my choice* (emphasis added). (Malick, small firm)

Even those interviews who feel helpless and trapped, nevertheless perceive themselves as autonomous. This is the essence of the autonomy paradox. As Xavier states:

I manage my own time. We have much more flexibility when becoming manager than in the early years.

Interviewer: Do you believe you benefit from this flexibility?

We have flexibility, we are autonomous. If you want, for example, to take your child to the GP from 5 to 7 p.m. then work at home later in the evening, you can do it. Nevertheless, we have so much pressure, that we are limited in doing this sort of thing. (Xavier, Big Four)

Xavier appears to be equating autonomy with flexibility, consistent with the professionals cited by Mazmanian et al. (2013) who equate autonomy with being able to choose *where* they work, rather than *if* they work. Joanna's experience of bodily subjugation highlights the complexity surrounding the autonomy paradox. She simultaneously believes she is exerting choice whilst asserting that she has *no* choice.

I was working a lot, I had several miscarriages. I was travelling too much, on airplanes, on trains; it's not good when a woman is pregnant. ... I paid for it dearly. ... *It was my choice* (emphasis added).

Interviewer: Was it not possible to ask for changes in your schedule?

It was very difficult.... I wanted to have a baby. But it's such a great pressure, the unavoidable responsibility for the files is such that *you have to go* (emphasis added), because it's just like that; *you have no choice* (emphasis added). (Joanna, ex Big Four)

In order to understand this dynamic better we need to understand how the concept of *illusio* plays out in this context. These accountants have become caught up in a frantic rhythm of work which suspends their reflexivity, so that they take the necessity of overwork for granted. They are under the spell of *illusio*. These experienced accountants, having played the game well enough and long enough to succeed within their firms, are now entirely taken in by the "game". As they work relentlessly long hours they have no time for the reflexivity required to question how things are done. As a result, unable to resist, they comply with and perpetuate the rules of the game. Bourdieu and Wacquant (1992) argue that, once the rules have been internalized, actors will play the game "ferociously". This ferocity may manifest itself as irritable behavior, which is also a symptom of excessive fatigue and near-burnout (Michel, 2011). A couple of interviewees explain:

They [the partners] are all in competition with each other. It's unbelievable, we are supposed to be what they call one firm, but in reality we don't function as one firm. They try to steal each other's turf. (Xavier, Big Four)

There are people whose behavior is not normal: aggressive, mean, people who are involved in a power struggle only for the sake of power, who constantly think in terms of power and not of getting things done, of working on a file. ... I have in mind a manager who often works until midnight and he asks the same from his team. People are being yelled at like rotten fish all day for anything and everything. (Selma, ex Big Four)

Illusio within this field is extremely strong. While it may be resisted during the early stages of socialization in accounting firms, the habit of working long hours takes over to the point that partners and managers become enraptured by the game. For them, the stakes of the game are so important and worth pursuing that they do not simply subjugate their own bodies but seek to subjugate the bodies of their colleagues. Those who are best at mastering the game, and conforming to the rules of the game, are also those for whom stakes of the game are most desirable so that any effort to obtain them seems justified (Bourdieu and Wacquant, 1992). Illusio works so well because it triggers embodied dispositions:

This magic works only on the basis of the dispositions deposited, like springs, at the deepest level of the body. If it can act like the release of a spring, that is, with a very weak expenditure of energy, this is because it does no more than trigger the dispositions that the work of inculcation and embodiment has deposited in those who are thereby primed for it (Bourdieu, 2001, p. 38).

## 7.2. *Habitus as predisposition to engage in illusio*

As noted by Bourdieu (2000), illusio most powerfully affects people whose habitus is malleable, that is, capable of being converted into the required habitus, a habitus that embodies the field. We argue that the malleability of the habitus of accountants in our study results from three factors: *the desire to enhance their social status, their adoption of the breadwinner role, and their wish to obtain and retain recognition within the field.*

### *Enhancing social status*

As already explained, the accounting profession offers the possibility of social mobility (Lupu, 2014). The majority of interviewees in the current study come from middle class backgrounds. However, many interviewees from poorer backgrounds, who are owners of individual practices or partners in smaller firms, often rationalize their commitment to work long hours in terms of their childhood experience of poverty and insecurity, which creates within them a “hunger” to succeed. For them the accounting profession is a means of improving their social status, to escape poverty, and do better than their parents.

In my career, what helped me were my background and my desire to do well. That’s because my father was a worker, and I came from a large family, and I wanted to succeed... I always knew I had to work hard, that’s all; that’s the basis of everything. (Elisabeth, small firm)

I was coming from a difficult background...so I worked like crazy. From 1968 till 1995 I worked like crazy, not looking left, right, up or down (Marie, small firm).

Lucette, the owner of a small accounting firm, was greatly affected by the death of her father when she was only a child and the subsequent reduction in their standard of living. She explains how she built her identity around being financially autonomous and able to support herself and her children through her own work, in contrast to her mother, who was distraught, vulnerable,

and unable to fend for herself after the death. By contrast, her son, also a partner in her firm, has never lived through difficult times and does not have the same determination to work hard:

Those who have been marked by life have more strength. I see my son. He is also a qualified accountant. He's cool. He's gone away for the weekend. He doesn't care. ...During the tax period, I'm here every Saturday, sometimes on Sundays as well, whereas he always leaves at 8–8:30 p.m., and he's never here on Saturdays or Sundays.... He's never been hungry; he doesn't know what it is to be afraid of tomorrow. (Lucette, small firm)

Reay et al. (2009) has argued that resilience and coping with adversity are all qualities more associated with working rather than middle classness; in working-class contexts, these qualities become productive resources that are taken for granted and often read as stoicism. The narrative of interviewees quoted above is that of self-made people relying on hard work to “make the best of a bad situation” (Reay et al., 2009). However, the majority of interviewees came from relatively comfortable middle class backgrounds so further explanations must be sought for the susceptibility to *illusio* and their malleable *habitus*.

#### *Adoption of breadwinner role*

As Bourdieu (1998c) emphasises, men and women are equally subject to the social norms assigning their gender based roles. While often leaving to women most tasks related to child rearing and housework, men assume the sometimes uncomfortable role of breadwinners. The *habitus* of breadwinner is a malleable one in the context of the culture of long hours as, by definition, the breadwinner bears most of the responsibility for the financial security of the family. The role of breadwinner is often invoked by interviewees to rationalize their choice to work hard to support their family:

Being a father means being responsible... you have to pay to support the family. ... It's obvious that the family is important, even if in our profession, it comes second. Our first wife is our job. It's crystal clear; there's no question about that. (Leon, Big Four)

The breadwinner role is also assumed by a minority of women in our study such as Marie, owner of an individual practice and divorced mother of three. Marie seems to reproduce the male model of career that involves transferring to another the responsibility of home and children and assuming the role of family breadwinner. Being partly replaced by the nanny in her role as a mother, Marie recounts how she became so absorbed in her work and her professional role that she forgot that her child was sick at home:

When my children were ill, I was leaving home, I knew that Colette [the nanny] was coming, or she was already there when I left. I told her that the boy was ill, that he had a prescription to follow or to call the doctor, and I left. And all day, I assure you, I forgot that my child was ill. (Marie, small firm)

In other words her absorption in her role as family breadwinner helps her to forget her family.

Ultimately, invoking their role of breadwinners offers both men and women a moral rationalization for their absorption in work and resulting disengagement from family life.

### *Obtaining and retaining recognition*

Previous studies (e.g. Carter and Spence, 2014; Spence and Carter, 2014) have portrayed accountants as engaged in aggressive competition for economic capital. Our analysis highlights their desire to obtain symbolic capital (or recognition). As noted by Bourdieu, *illusio* is linked with a “search for recognition” or symbolic capital, “an egoistic quest for satisfactions... which is, at the same time, a fascinated pursuit of the approval of others” (Bourdieu, 2000, p. 166). To some extent, in the context of middle class interviewees in the Big Four firms, this pursuit of symbolic capital may reflect a fear for “*déclassement*”, i.e. to lose one’s social status (Maurin, 2009). However, as explained below, interviewees’ comments suggest that they are also seeking another kind of recognition, reflecting the phenomenon of the “insecure overachiever” (Berglas, 2009).

Bourdieu emphasises that *illusio* most powerfully affects actors whose habitus is compatible with the field and, due to past experience and socialization, is most malleable and responsive to socializing pressures from the field. This malleability is likely to reflect an underlying insecurity. In the context of the accounting field, it can be inferred that those professionals with a malleable habitus are also most likely to display the characteristics of the “insecure-overachiever” who are sought after as recruits to elite professional service firms. Interviewees explain that they were initially attracted to the field of accounting for the “dynamism”, “pressure”, “responsibility”, and “autonomy” they believed it would offer them at a relatively young age.

You can’t do this job without enjoying doing a lot of different things at the same time... never having a day that turns out as expected, never. (Agnès, Big Four)

At the same time, their desire for recognition was and remains strong. Many interviewees indicate a widespread “good student” syndrome in their firms—professionals who can never refuse one more file, even when overwhelmed by work. Xavier, a manager in a Big Four firm who says that he “spends his life at work”, remarks how certain professionals have a natural disposition to invest themselves in the job:

And then, unconsciously, I think, some people invest themselves naturally in the job, whatever they do, they invest themselves. (Xavier, Big Four)

As noted by Carter and Spence (2014) success in most fields is a matter of conformity with the rules of the game. The experiences of successful Big Four professionals in our study, at school, their elite university, and within their firms, have taught them that being a “good student” (disciplined, hard working, and playing by the rules of the game) will be rewarded and they have learnt to value the rewards it offers. Those who comply with the demands their firms make on them are promoted and recognized as masters of the game, in Bourdieu’s terms. Mastery of the game is invigorating and provides an adrenaline rush. For the insecure overachiever, we suggest, this adrenaline rush can prove addictive and they are rendered “helpless and trapped” by this

addiction that overwork brings them. As a result, we argue, the desire for symbolic capital may be far harder to satisfy than the desire for economic capital.

## 8. Discussion and Conclusions

Our study has asked: *how and why do experienced professionals, who perceive themselves as autonomous, comply with organizational pressures to overwork?* We have found that, long after they have achieved relatively high status within their firms (and the considerable economic rewards that go with it) and in spite of their levels of experience, success, and seniority, professionals describe themselves as feeling *helpless and trapped*, and experience *bodily subjugation*. But why do people who apparently have choice about their working conditions, allow themselves to become “robotised”, “audit machines” and “cyborgs”? Our explanation of the overwork practice in accounting firms has been grounded in Bourdieu’s concept of *illusio*.

We argue that, those professionals who are most successful at playing the game are also most susceptible to being captured by it (i.e. succumbing to the *illusio*) and that this will grow stronger, not weaker, over time as they come increasingly to embody the habitus of the field. This paper has identified three elements of habitus that predispose professionals to become enraptured by *illusio* and which ensure that they are most likely to engage in visceral, unreflective engagement in the game: *enhancing social status, adopting the breadwinner role, and obtaining and retaining recognition*. All of these in different ways contribute to an individual’s sense of insecurity. The experienced professionals in our study are not necessarily subject to all of these elements all of the time, but to enough of these elements enough of the time to cause them to be susceptible *illusio*.

We argue that those professionals whose habitus is particularly compatible with the accounting field have become caught up in a frantic rhythm of work which suspends their reflexivity, so that they take the necessity of overwork for granted. Whilst complaining about overwork, they are also enraptured by the work itself. They conform because they are under the charm of *illusio* which imposes the conviction that the game is worth playing in spite of everything, until the end (Bourdieu, 1998a, p. 105). However, we argue, for certain professionals the end never comes. While they remain enraptured by the *illusio*, and caught up in the relentless competition it engenders within their firms, we suggest they will never achieve enough recognition to satisfy their underlying sense of insecurity. Drawn to an insecure working environment, they remain insecure within it, in spite of their considerable success. As they work relentlessly long hours they have no time for the reflexivity required to question how things are done. As a result, unable to resist, they comply with and perpetuate the rules of the game.

Our study contributes to the developing literature on the practice of overwork and the autonomy paradox in professional settings and to Bourdieusian scholarship in the accounting field by emphasising the value of the concept of *illusio*, which to date has been largely neglected. We have sought to emphasise how this concept provides significant insights into why the process of embodiment of structures (formation of the habitus) through socialization successfully bypasses the reflexive mind to install itself into unconscious and practical consciousness. We have sought to make four contributions to Bourdieusian scholarship in this context.



### 8.1. *Overwork as embodied practice*

Conceptualising the practice of overwork in terms of *illusio* highlights the fact that overwork has a strong bodily component and provides a deeper level of insight into the autonomy paradox (Mazmanian et al., 2013; Michel, 2011). As noted by Bourdieu (2000), *illusio* implies non-reflexive, bodily engagement in the game. It is the embodied nature of this practice which helps to explain the powerful grip it has on professionals. As this study has shown, the practice of overwork has direct impact on the professionals' body. Working for exceptionally long hours at the office, deprived of the presence of family (seeing the children just a few minutes per day), and engaging in body planning (such as planned maternities), experienced accountants seek always to work more efficiently. In the process, overwork becomes routinized. This bodily subjugation contributes to the professionals' sense of helplessness and of feeling trapped so that their capacity for reflexivity is impaired and they lose the ability to recognise that they have a choice. We suggest that, as they become more experienced within the firm, they become more captivated by the *illusio* of overwork, and reproduce the patterns of bodily subjugation for their more junior colleagues.

Our study therefore emphasises that *illusio* helps to explain professionals' lack of resistance to practices that bypass the mind and target the body (Michel, 2011). Professionals who have been playing the game for long enough may lose the capacity to imagine themselves anywhere else but in their firm, or to imagine an alternative mode of functioning in their current work environment. As Bourdieu emphasises, confidence in the importance of the stakes of the game "effectively forbids questioning of the principles of belief, which would threaten the very existence of the field" (Bourdieu, 2000, p. 102). Submission to *illusio* is not voluntary. It is the effect of symbolic power, a form of soft power "exerted on bodies, directly and as if by magic, without any physical constraint" (Bourdieu, 2001, p. 38). Our findings show that, even though most of our interviewees are positioned as dominant agents and masters of the game, they are as subject to symbolic power as those they dominate. This is the essence of the autonomy paradox.

### 8.2. *Being "caught by the game" versus "cynical distancing"*

*Illusio* makes people believe that the game is worth almost any sacrifice as the stakes of the game are highly desirable. Contrary to Kosmala and Kerrbach's (2006) study, which depicts auditors as operating at a cynical distance from their environment, enacting a kind of *jouissance* in relation to their surroundings, our study of *illusio* suggests that experienced professionals who remain in accounting firms and persistently overwork are captured by the game. While Kosmala and Kerrbach (2006) study professionals at lower and middle management levels and show how they can take an instrumental approach toward being in the firm, many of our interviewees in more senior roles have difficulties imagining a life outside the firm or the possibility of working differently. They are incapable of operating at a cynical distance as they are highly involved and serious about the game. They recognise the sacrifices they make in their attempt to play and win the game (lost time with their family, miscarriage, divorce, etc.). Nevertheless, in spite of the rationalizations they produce a posteriori about their work engagement, they cannot help playing the game. Certain professionals at certain moments, caught up in the intensity of competition with their peers and fearing that they will lose their position in the game, play the game for the

games' sake - the stake is the game itself. If distancing oneself is a form of protection of oneself in the work context, as Kosmala and Kerrbach (2006) argue, then for some of the professionals in our study, this form of protection does not exist; they expose themselves to game playing with their whole self. They embody the game and they become a medium for the reproduction of the game.

## *8.2. The importance of symbolic capital*

Previous studies (Carter and Spence, 2014; Spence and Carter, 2014) have portrayed accountants as engaged in aggressive competition for economic capital. Some of the interviewees cited in our study may initially have been spurred on to accumulate economic capital by their desire to enhance their social status and their adoption of the breadwinner role. However, this does not explain why, having obtained considerable economic capital, they continue to overwork and to be enraptured by the game.

Illusio is very much linked with a “search for recognition”, “a fascinated pursuit of the approval of others” (Bourdieu, 2000, p. 166). This search for symbolic capital drives the dispositions to enter into illusio. As our study demonstrates, the best players compete with each other ferociously to maintain and improve their position in the field. However, in many ways, playing the game is an endless quest for illusory stakes. Reflecting on Bourdieu’s work, Friedland argues:

the value, or stake, in any given field is an illusio, a psychic and material investment in the game, a sense of relevance given by a habitus conditioned by the kinds of capital with which one is endowed, and the playing of ‘the game’ itself (Friedland, 2009, p. 904).

Thus, we suggest overwork is not only engendered by organizational and professional injunctions to commitment, as most of the previous literature emphasizes (Anderson-Gough et al., 2005; Kunda, 1992), but also – and perhaps more importantly in the case of seemingly autonomous professionals – by individuals’ aspirations and commitments to obtain the stakes of the game. They are entrapped by their own dispositions which make them value the stakes of the game above everything else.

The ultimate sense of game playing is the search for recognition and legitimacy (symbolic capital). Though playing the game may become burdensome and people may feel helpless and trapped, staying in the game may still be less difficult than quitting it. We suggest that the longer they play the game, the more highly they value the stakes of the game because the more they have to lose.

## *8.4. Mutable habitus and illusio*

In their study on Big Four partners, Spence and Carter (2014) emphasized that an individual’s habitus is mutable. Those who seek to become more senior in an accounting firm need to be capable of reflexivity and adaptation. As they progress throughout the firm, they disembody the habitus of the junior level accountant and embody the habitus of the partner. Our research emphasises that, while actors are capable of reflexivity and their habitus may be in a state of

“permanent mutation” as Spence and Carter (2014) suggest, this in itself can be a sign that individuals have been captured by the game (illusio). In other words, in order to succeed in the game you need to let yourself be captured by it. The experienced professionals in our study were reflexive enough to realise the extent of the sacrifices they had made to the game yet offer a rhetoric which suggests they have relinquished their capacity for self-determination (i.e. they felt helpless and trapped, and experienced bodily subjugation). In other words, whilst they are capable of reflexivity, those who are successful at playing the game will only engage in a form of reflexivity that is permitted within the rules of the game.

The concept of illusio presents many intriguing opportunities for future scholarship in the professional field. For example, in the context of studies of professional ethics, how might illusio help explain professionals’ transgressive behaviours, such as Arthur Andersen partners in the context of Enron scandal? As the habitus of partners has evolved to incorporate more business-like elements, illusio serves to normalize these practices as they become embedded in professionals’ daily routines. As a result, such profit maximizing practices are withdrawn from conscious scrutiny and thus from ethical screening. The competition among professionals in firms and between the firms themselves is ferocious and through their daily practices professionals are sharing in and reinforcing the illusio of the field. We suggest that in the extremes, professionals may lose their normal ethical safeguards and let themselves be taken in by the game. While the current study has focused on the negative consequences for professionals personally, as senior members of a professional service firm become collectively subject to illusio, there may also be seriously negative consequences for their firm and their clients. A second potentially fruitful strand of research is to ask: can illusio help to explain the lack of success of major accounting firms’ policies of diversity and inclusion?. If people find it difficult to conceive an alternative way of working then the rules of the game in the field will be very unlikely to change. The habitus and the logic of practice may change as a result of changes in the context (Baxter and Chua, 2008), but illusio remains as a strongly centripetal force that opposes change in the field. It would also be interesting to explore why women seem to be more likely than their male colleagues to transcend the illusio of the field after they have had children. This conversion of consciousness appears to take place during maternity leave – a time and a place outside the field where illusio can loosen its grip on professionals. Moreover, women are often dominated actors in the accounting field so they benefit from the “lucidity of the excluded” (McNay 1999, p. 110). Men on the other hand do not normally have this opportunity to take extended leave when their children are born and thus are never obliged to step outside the field. Their illusio remains unchallenged. As the senior ranks of these organizations are typically dominated by men, this may help to explain why accounting firms struggle to develop alternative models of working.

And, finally does the concept of illusio offer new insight into the on-going debate about the “prevalence of performativity” and the “paying off mentality” (Gendron, 2008, 2015) on the development of scholarship in the accounting field? The academic field arguably has a strong illusio which can be seen as manifesting itself as professed disinterestedness in material rewards and a commitment to professional autonomy to pursue one’s own intellectual agenda. Performance metrics, it can be argued, have reinforced the illusio of the field by “the tendency to assess researchers on the basis of their ‘hits’ instead of the substance of their work” (Gendron, 2008) thus making some research “sterile and little more than self-referential” (Cooper et al., 2005, p. 376). The outcome has been to create a disincentive to innovate and the risk of conformity and superficiality pervading the knowledge development process. As Gendron’s argues in his study of the academic accounting field (2008, p. 99) for academics “terror is notably

sustained through social practices which stigmatise those who fail to perform as ‘losers’”, suggesting that **academic accountants** are consciously engaged in a “game” which they are very scared of losing. Illusio speaks about the meaning academics find in a process that to most outsiders appears as absurd and sterile. The concept of illusio therefore recasts academic publishing as a form of game playing which colonizes the mind and bodies of those engaged in it.

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