

# A case study of the orientation period organized in a big auditing firm

Lambert Jerman,  
Toulouse Business School,  
& Julien Raone,  
Catholic University of Leuven

Original article in French published in *Gérer & Comprendre*,  
134, 2018, pp. 24-36.

How does the orientation period in big auditing firms induce recruits to “confess” in order to become the professionals expected of them? Rather than making a critique of the profession of auditor, this description focuses on the discourses and practices of confession, whereby the period devoted to orienting newcomers in a firm facilitates their integration. The findings of this case study based on fieldwork show how orientation period shapes a set of discourses centered on adopting a low profile, confessing one’s weakness and overcoming them by assigning them a financial value. Introspection and self-narration thus take part in forming auditors and fundamentally define their sense of professionalism.

**DAY 1, 9:00 A.M. LA DÉFENSE, DIARY:** With the notice on me, stressed and impatient in a new outfit, still too tight, bought for the occasion, here I was waiting with others, apparently my age. Hardly daring to talk, we waited, awkwardly, to register for a slip of paper... I finally got it. The theme: [name of the auditing firm] — My dream’ and ‘Writing a song’ whereas my fellow recruit’s slip says ‘Making a drawing’.

The big auditing and management consultancy firms have become indispensable. After peaks of growth during the 1980s and 1990s (KIPPING & ENGWALL 2002, McKENNA 2006), they now have deep roots in the corporate staffs of big firms. Their position is prestigious since they attend to the structural transformation of economies. Their influence, which has extended into all spheres of society (VILLETTE 2003, McKENNA 2006), can be measured by the growing volume of their business; but it is also reflected in the dissemination and popularity of their procedures and methods.<sup>(1)</sup> One of these is the orientation period for molding the professional identity of recruits. Many an auditor or former auditor has, during this period, stocked up on the contacts and “intelligence” necessary for career advancement. Those who have never been through orientation enjoy this period as they discover role-playing, a surprising practice for members of an elite profession. Beyond its symbolic or ritual function, orientation is the first part of a process

for bringing recruits to internalize the firm’s behavioral standards (VILLETTE 1988).

Several studies have recounted how young recruits who aspire to upward mobility are molded through a positive professional rhetoric in big consultancy firms (GREY 1994, ANDERSON-GOUGH *et al.* 2001). Through discourses and discipline, these firms shape the professionals who characterize capitalistic societies (COOPER & ROBSON 2006:436), in other words: professionals who are client-oriented, masculine and “connected” in networks (respectively ANDERSON-GOUGH *et al.* 2000, 2005 & 2006). Other studies have described the integration of recruits as a matching of similar sociocultural characteristics (CARTER & SPENCE 2014). For example, Lupu et Empson (2015) have shown that behind auditors are “*overachievers*”, individuals spontaneously capable of unreservedly committing themselves to serving their firm. This literature holds up a mirror presenting a nearly perfect image of the disciplined or matched individual.

However, auditors also stand out as professionals who have to continually confront and question their own fragility (JERMAN & BOURGOIN 2018). When on assignments in client firms, auditors have to cope with difficulties and even improvise solutions (JERMAN 2014); they do not just rely on their own firm’s “discipline”. Day after day, they have to come to grips with themselves since the fear of making a mistake is omnipresent — an undetected error can have financial and penal consequences (GUENIN-PARACINI *et al.* 2014). For all these reasons, auditors are led to severely

<sup>(1)</sup> This article, including quotations from French sources, has been translated from French by Noal Mellott (Omaha Beach, France).

examine their conduct, an examination that constantly sustains doubt about justifying their worth and the effectiveness of their interventions. But this tendency toward self-examination is also a force that enables auditors to stifle a lack of self-confidence and defend the value and legitimacy of their interventions (GUENIN-PARACINI & GENDRON 2010; GENDRON & SPIRA 2010).

Orientation periods are decisive for socializing auditors. By manipulating images of success and professional accomplishments, it focuses the attention of recruits on the enhanced stature of the professional in order to make them forget the fragility typical of the start of a career (VILLETTE 1988:28-29). This period delineates the professional space where the individual will be integrated (DUBAR 1991); and it clarifies both the modalities of professional recognition (performance appraisals, bonuses, etc.) and the profession's recognized "credentials" (techniques and behavioral skills). This clarification is decisive since, unlike other, traditional intellectual professions (such as lawyers), auditors do not have a specific know-how or a distinct domain of competence (ABBOTT 1988). When recruited by an auditing firm and even for several years thereafter, the newcomer seldom has a title as accountant or as a member of a professional organization. Orientation period enables accounting firms to set the grounds for discipline by asking individuals to tell their stories and verbalize their actions in order to incarnate the professional expected of them.

Like the personal development and assessment tools studied by Townley (1993, 1994 & 1998), orientation can be seen as a technology of government, of regulation and control in big accounting firms (KORNBERGER *et al.* 2011). In line with Michel Foucault (1976, 2012) and in parallel to studies on governmentality (MILLER & ROSE 1990), Townley has shown how the arrangements and individual interviews made for performance appraisals can be likened to a confession since they seek to mold individuals and change their identities. The individual interview during a performance appraisal has been described as a work on one's self that newcomers must accomplish — encouraged to do so by the interviewer's skill and promptness for pointing out the improvements to be made (VILLETTE 1988:44-45). Attention has been drawn to the changes that are to take place within the individual who is undergoing appraisal. This act of telling the truth places the person's strengths and weaknesses in the perspective of a future — potential and ideal — being (BERGSTRÖM *et al.* 2009). Covaleski *et al.* (1998:298) have seen confession as a decisive means for "constructing" auditors in the Big Six: *"By recognizing that one's identity may be transformed through a process of avowal, individuals are incited to change themselves by acting on themselves, aided by the categories, criteria, and languages of experts."*

How does orientation lead new recruits to the auditing profession to confess, to frankly put their soul-searching at the firm's service and to verbalize their actions,

whether accomplishments or failures, strengths or weaknesses? This research seeks to answer the following question: how do orientation periods in the big auditing firms use confession as the way for individuals to become the professional expected of them? To answer this question, we did fieldwork in a big auditing firm, an "ethnographic" method that enables the researcher to be closely involved in issues in the field, play a role in them and acquire a native's knowledge of the phenomena observed (VILLETTE 2014, SANDAY 1979). This method is suitable for analyzing the construction of a sense of identity as experienced intimately by recruits to the auditing profession.

From an inductive analysis of our observations in the field, we have suggested that orientation periods shape a "framework discourse" that instills in the individual the economy of merits and demerits that prevails within the firm. Orientation creates the very conditions for making an auditor a "beast of avowal" (FOUCAULT 1976:80) by creating within the individual a tension between a relatively depreciated self-view (as in the case of recruits who have everything to learn) and the enhanced stature of the professional (who knows, succeeds, wins and brings in money). Our objective is not to make a critique of the auditing profession but to take seriously the tensions in it. Confirming and updating certain conclusions from other studies about the key characteristics of the big auditing firms (VILLETTE 1988, RAMANANTSOA 1994), this study contributes to the literature by exploring the individual's difficult relationship with him/herself and his/her verbalization of this situation. We thus propose questions about the promises of work in the elite professions (LUPU & EMPSON 2015), where autonomy means introspection and promotion means insecurity with a maximal engagement at the organization's service, a commitment that disarms resistance (BEAU 2017).

## Methodology

This article has come out of the first two weeks of six months of fieldwork spent in a big auditing firm. This firm has more than ten thousand employees in approximately a hundred establishments in France, but with the majority grouped in its Paris offices. Every year, it recruits nearly a thousand new employees (with the job title of "first assistant", but who are often called "juniors"). To obtain access to the field, we went through the classical recruitment procedure (selection based on a résumé, language and professional aptitude tests, and three individual interviews). We informed the staff and interviewers that we were conducting research on the work of auditors; but we did not disclose the precise contents of this research project, and they exercised no influence over it.

One of the authors took part with other recruits in an orientation period, which started with open house on the first day and dinner in the evening (*cf.* the schedule in Table 1). During these two weeks of training that the firm planned for its new assistants, the author

was part of a group of “25 juniors”. The training was conducted by two teams of three persons. This article focuses on these first two weeks of orientation, which included planned social events.

During this two-week period of training, the author came into direct contact with the procedures and methods that the firms uses to incorporate recruits. The number and variety of the situations observed provided us with a large store of data that could be compared with each other. The author attending orientation kept a diary with detailed descriptions of the places, persons and situations observed (MORALES & PEZET 2010). It also introspectively recounts the author’s feelings and exchanges with colleagues as he underwent orientation, a complicated process of being introduced to a profession, colleagues and a new work environment. This diary’s more than 600 pages of text contain both notes jotted down offhand and more detailed accounts written in the evening. It thus contains two types of descriptions: the first factual and chronological, the second, personal and introspective (VAN MAANEN 1979).

The inductive process of analyzing these data yielded, through comparisons, categories that were very close to the preoccupations of the persons undergoing orientation (STRAUSS & CORBIN 1990). The second author’s involvement helped to strike a balance between closeness to, and distance from, the field. Thanks to messages about orientation and the in-house documents distributed during training, the second author had a full range of material for analyzing the data in compliance with the procedure set down by Prasad and Prasad (2000). This procedure requires constant reflexivity from researchers as they analyze data from the field. Both authors analyzed the data, the one involved in the fieldwork and the other with an outside view (PRASAD & PRASAD 2000). The latter

helped to “objectify” the data by coding them himself and then actively participating in the construction of a series of concepts that satisfied both of us.

By analyzing the collected data, we identified themes related to the difficulty of a relation to one’s self. The subthemes that we identified were, when recurrent and significant, labeled with words as close as possible to those used by persons in the field, and extracts of empirical data were associated with it (STRAUSS & CORBIN 1990). On the basis of this first analysis, we then proceeded to a more systematic selective axial coding that brought to light three distinct sets of practices and discourses. This analysis showed that the two weeks of orientation acted like a “framework discourse” that summons individuals to adopt a “low profile” and confess their strengths and weaknesses in order to estimate their “financial worth” for the company.

We are aware of the importance of the writing process in ethnographic research (VAN MAANEN 1979, VILLETTE 2014). The empirical data that are presented have been chosen for their relevance to understanding the orientation period as it was experienced by auditors. The names of all persons mentioned herein have been modified for the sake of anonymity.

## Adopting a low profile

The orientation period highlighted several occasions for leading these recruits as “junior” auditors to internalize a “posture of adaptation”. By being humble owing to their newness to the profession and firm, recruits could come to understand what was being demanded of them and to manage the ambiguity of future assignments with clients or in the firm’s policy. To notify recruits of this humility and direct them, the word “dream” was

**Table 1: Schedule for the two weeks of orientation**

<p><b>Day 1</b> Open house</p> <p>MORNING: Introduction of associates</p> <p>AFTERNOON:</p> <ul style="list-style-type: none"> <li>— Creative team-building</li> <li>— President’s speech</li> </ul> <p>Evening: Dinner on the Seine</p>	<p><b>Day 2</b> Training 1 modules:</p> <ul style="list-style-type: none"> <li>— Objectives and organization</li> <li>— Distribution of computers</li> <li>— Professional behavior</li> <li>— Human resources (HR)</li> </ul> <p>Cocktail organized by HR</p>	<p><b>Day 3</b> Training 1 modules:</p> <ul style="list-style-type: none"> <li>— Breakfast</li> <li>— Auditing: when on assignment and concepts</li> <li>— Comportment</li> <li>— Information technology tools</li> </ul>	<p><b>Day 4</b> Training 1 modules:</p> <ul style="list-style-type: none"> <li>— Procedures and comportment when on assignment</li> <li>— Professional judgement</li> <li>— Professional photograph</li> </ul> <p>Cocktail: Training</p>	<p><b>Day 5</b> Training 1 modules:</p> <ul style="list-style-type: none"> <li>— Procedures and comportment when on assignment</li> <li>— Bookkeeping, reminders</li> <li>— Debriefing</li> </ul> <p>After work: improvised</p>
<p><b>Day 6</b> Training 2 modules:</p> <ul style="list-style-type: none"> <li>— Working together on assignment</li> <li>— Knowledge</li> <li>— Information technology tools</li> </ul>	<p><b>Day 7</b> Training 2 modules:</p> <ul style="list-style-type: none"> <li>— Auditing procedures</li> <li>— Relations with clients</li> <li>— Working together with information technology tools</li> </ul> <p>Cocktail: Business units</p>	<p><b>Day 8</b> Training 2 modules:</p> <ul style="list-style-type: none"> <li>— Auditing procedures</li> <li>— Personnel audits</li> <li>— Physical inventory</li> </ul> <p>Evening offered by the firm: a nightclub on the Champs-Élysées</p>	<p><b>Day 9</b> Training 2 modules:</p> <ul style="list-style-type: none"> <li>— Case by team</li> <li>— Auditing cash accounts</li> <li>— Auditing procurement</li> <li>— A competitive quiz between teams</li> </ul>	<p><b>Day 10</b> Training 2 modules:</p> <ul style="list-style-type: none"> <li>— Customer audits</li> <li>— What to do before leaving an assignment?</li> <li>— Warm-up</li> </ul> <p>Goal-setting with Performance Manager</p>



repeatedly mentioned on the first day of orientation in reference to each recruit's dream of working for the firm. This dream was evoked by the trainers, who, with the status of "associates" in the firm, were the very example of success. Their successive interventions were occasions for the new recruits to better grasp the ideality of being an auditor.

**DAY 1, 10:15 A.M., DIARY:** Introductions one after the other, the associates one after the other. All vaunted the company's merits, positioned the firm in relation to international competition, and proudly boasted of its past results. "You see, by joining us, you're entering something big! And all the while you'll be with us, [...] for all the time you stay with us, we'll make you grow!" The person next to me looked sarcastic, but we hardly had the time to delve into it. A set of questions and answers was proposed right away with a simple and clear subject: the firm, its merits and, again, our "dream". The questions validated the successes that the associates had dwelled on.

The introductions and set of questions and answers were not just an exercise in communication. By conveying and realizing the "dream" of working for the firm, this phase of training was intended to operate a "reversal" in recruits. Arrival in the firm was gradually defined as an entrance into a new order founded on a guiding ideal perceptibly above the recruit's current state. In other words, these introductions led individuals to realize intellectually that they were definitely joining "something big", whose success was a driving force in their emancipation and evolution, whose ideality would overcome sarcasm and resistance.

To bring individuals to put their feelings into words in these terms, the touted "dream" had to be defined in terms of the comportment to be adopted by recruits at all times. This higher ideal must be concretely realized in the way of introducing one's self and positioning oneself in relation to others, colleagues and staff, and then in relation to the profession itself, to the newness of its contents and codes. The second day of orientation started by straightforwardly stating this objective for recruits:

**DAY 2, 9:30 A.M., DIARY:** Introduction of our training team. Sophia is senior manager. She described herself as our mentor and "buddy". Thomas is an ambitious dandy, given away by his flawed dressing style. He described himself as manager and a "fanatic" of auditing methodology. Jonathan is the quiet one, a senior, barely older than ourselves. He sees his lucidity as frequently being impaired by his stress. Slides clearly presented the seminar's objectives [Cf. Figure 1].

The objectives set for orientation reasserted the professional ideal that, claimed by the firm, was presented as a "posture" that recruits were to adopt for everyday conduct, a comportment for the newly recruited auditors who start out as "juniors". However these exhortations contrasted with the gradual disclosure of actual job contents. The tasks for recruits were very quickly presented as logistical support, which requires dedication but has little inherent value. The professionalism of beginners and the quality of their interventions were related to their seriousness and investment in preparing for the periods when they would be on assignment with a client.

<p><b>Permettre aux participants de comprendre :</b></p> <ul style="list-style-type: none"> <li>▪ Leur rôle chez [REDACTED], et l'importance de ce rôle</li> <li>▪ La vision, les valeurs et la culture de [REDACTED]</li> <li>▪ Comment [REDACTED] fonctionne</li> <li>▪ L'approche d'audit de [REDACTED] dans ses grandes lignes</li> <li>▪ L'utilisation pratique d' [REDACTED] IT</li> <li>▪ L'importance du professionnalisme et la nécessité de fournir un service de qualité</li> <li>▪ L'importance d'un travail d'équipe efficace</li> </ul>	<p><b>... pour savoir, chez le client et dans le cadre d'une équipe :</b></p> <ul style="list-style-type: none"> <li>▪ Réaliser les travaux d'audit demandés à un assistant débutant</li> <li>▪ Obtenir l'information nécessaire</li> <li>▪ Produire une documentation d'audit claire, bien structurée, et conforme à nos normes professionnelles</li> <li>▪ Travailler en équipe afin d'atteindre les objectifs dans les délais impartis</li> <li>▪ Donner et recevoir un feedback</li> </ul>
---	--

Figure 1: "The seminar's objectives"

Source: Slides from orientation

<p><b>Préparation de la mission avec le senior</b></p> <ul style="list-style-type: none"> <li>■ Aspects logistiques <ul style="list-style-type: none"> <li>- Localisation de la mission</li> <li>- Réservations nécessaires (train, avion, hôtel, voiture, etc...)</li> <li>- Besoins en matériel informatique</li> <li>- Communication des coordonnées</li> </ul> </li> <li>■ Aspects techniques <ul style="list-style-type: none"> <li>- Invitations sur les engagements [REDACTED] IT</li> <li>- Consultation du dossier d'audit N-1 et des dossiers [REDACTED]</li> <li>- Prise de connaissance du client</li> </ul> </li> </ul>	<p><b>En fin de mission</b></p> <ul style="list-style-type: none"> <li>■ Logistique <ul style="list-style-type: none"> <li>- Sauvegarde des fichiers informatiques</li> <li>- Suivi des temps</li> </ul> </li> <li>■ Relation client <ul style="list-style-type: none"> <li>- Remerciements</li> <li>- Liste des pendings</li> </ul> </li> <li>■ Travaux d'audit <ul style="list-style-type: none"> <li>- Traiter les notes de revue</li> <li>- Pendings et points à améliorer</li> </ul> </li> </ul>
--	---

Figure 2: "When you are on assignment..."

Source: Slide from orientation

**DAY 2, 10:00 A.M., DIARY:** While the slideshow presented the requisites and path for becoming a chartered accountant, the responsibilities of juniors have more to do with preparing the logistics of assignments [or “missions” outside the firm] and doing “little chores” [Cf. Figure 2]. Thomas made this clear in his frank response to a participant’s question. “Yes, *in the beginning, you’re going to be doing quite a few small jobs, that’s for sure. But that’s how you discover the profession... By fitting into a group, humbly so... Don’t worry: you’ll see that responsibilities come soon afterwards!*”

Despite their apparent triviality, these exhortations gradually amounted to orders, sometimes baffling us as they were announced, even more so given the mixture of comments about the task of logistical support and the seriousness of auditing procedures.

Throughout the two weeks of orientation, presentations of the procedures to be performed by auditors exposed the ambiguity of the accounts and accounting statements that are typically produced during assignments with clients. Given the disparaged roles of doing small jobs and of logistical support, the “posture of adaptation” that was demanded often coexisted in recruits with doubts about themselves:

**DAY 8, 12:40 A.M., DIARY:** I had lunch with Ludovic [a participant in orientation]. We only had a sandwich in a nearby shopping center. He told me, “*I’m not going to hide it from you, but all these new things we see, the formalization, the files, it scares me. I hope I’ll be on par, but I’m scared about mixing everything up and doing a poor job... Accounting and everything else that has to be learned, that’s a lot.*”

Ludovic’s anxiety, typical of someone in the position of being new on the job, stems from the beginner’s painful relation with himself. The posture of adaptation expected by the firm revealed a “low-profile position” corresponding to the personal humility that arises out of junior auditors’ doubts about themselves and

their worth. What was said during the seminars was intended to cope with the recruit’s uncertainty by directing it toward the constant requirement for being “proactive”. When on assignment, even one not “planned”, juniors would learn not to be content with just doing a good job. Instead, they would learn to ask themselves questions, wonder whether they have “truly done enough” and “everything they could have done” to help their colleagues or the staff.

**DAY 3, 4:30 P.M., DIARY:** Slides presented the details of the comportment expected when we are not slated to be on assignment. Sophia, the senior manager who heads the seminar, tarried for a long time with comments on the slide [Cf. Figure 3]. “*Of course, it’s simple, you can quite clearly not do any of that, tell yourself, ‘Good, I’ll wait, I’ll stay at the office without doing anything’. Of course, you can do that! But you’re forgetting what’s essential. You’re forgetting that as an assistant you have to get time planned [for being on assignment]. All these little things, busy work, helping with schedules, helping the secretary’s office or your managers, packing suitcases, it’s a way to get time planned for assignments. It’s a way to stand out and be known [...], to show that you want to be sent on assignment and that you can always be counted on. It’s a way to really try to do what you can to stand out, first through small things, then through a real assignment.*”

This requirement to be “proactive” was decisive for confession, a technique of governmentality that disciplines and standardizes behaviors. Operating like a technology of the self, it places individual introspection at the heart of professionalism. In other words, it leads the individual to shape up as a professional within the organization through a process of verbalization and a knowledge of one’s self as an act of truth “*in the double sense as a profession and confession of faith*” (FOUCAULT 2012:343). Following the adoption of a “low profile”, a series of discourses summoned recruits to confess, *i.e.*, verbalize their successes and failures, their weak and strong points.

## **Vous avez la responsabilité de vous occuper de manière constructive**

- Préparation des missions futures
- Approfondissement de points techniques
- Amélioration de la pratique du PC et des outils informatiques
- Préparation des examens
- Proposition d’aide aux managers présents au bureau...

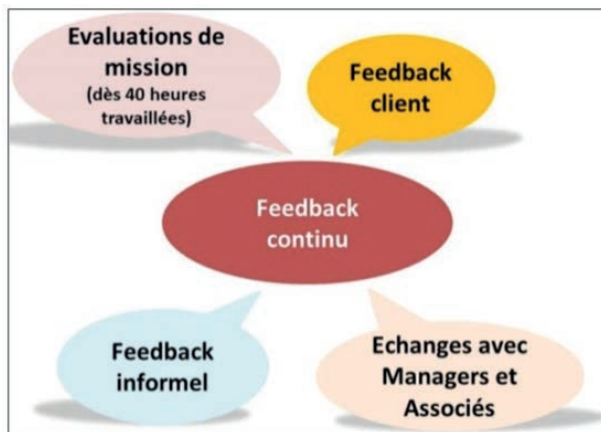
**Figure 3:** “When you are not on assignment...”

Source: Slide from orientation

## Confessing

“Feedback” was mentioned on the first day of orientation and at the start of the seminar, but its importance was clearly pointed out during the “Human Resource” [HR] module on the second day.

Feedback was described as the individual’s self-examination indispensable for being an auditor, for becoming the professional expected. Feedback referred to a set of means that all new recruits could, presumably, use to lucidly and sincerely examine and evaluate themselves. This self-examination was presented as an act of truth whereby an auditor tells his story and then judges both his successes and failures, strengths and weaknesses.



**Figure 4:** “Continual feedback”  
Source: Slide from orientation

**DAY 2, 5:15 P.M., DIARY:** While presenting the operation of Human Resources in the company, Thomas, our trainer, was ramped up about “continuous feedback”, a phrase figuring on a dozen slides [Cf. Figure 4]. “Giving feedback, receiving feedback is hyperimportant! It’s the most important out of anything you are told, what conditions all other points. Your development depends on it, on your capacity for giving and receiving feedback. It’s so important that even ourselves, we’re going to receive your feedback at the end, through the evaluation form you fill in. Then we’re going to give our feedback about you, about your participation.” We spent tens of minutes talking about feedback and nothing else. [...] Those who had already been in a session confirmed its importance [...] Emily said, “I once did any old thing on a project... A week afterwards, I was fed up, I wanted to leave on vacation [...] But I was direct about it with my senior. I told him that I had screwed up, and then well, nothing else happened. [...] There I am!”

Continuous feedback is to be understood as a variety of means. First of all, it inculcates the individual introspection expected of auditors as the indispensable condition for the recruit’s future professionalism. Secondly, it refers to all the exchanges a person has, whether on assignment or in the office, that lie outside the HR’s formal procedures for perfor-

mance appraisal. These informal exchanges are presented as occasions for producing discourses whereby auditors reveal themselves to their colleagues. Feedback is thus grounded on the idea that the recruit, by making his achievements and aspirations known, will come to know himself better and thus more easily cope with the uncertainty and anxiety provoked by the difficulties that characterize his start as a beginner within the firm.

However these informal exchanges are also intended to test the truth of the individual’s self-revelation. During orientation, it was clearly explained that what the individual said about himself would be related to the feedback from his managers or partners (his judges inside the firm). But even clients were presented as witnesses — perhaps the most impartial since they ultimately judge what has been done on an assignment — to the veracity of the auditor’s self-examination. In other words, recruits became aware that they were permanently surrounded by a host of judges. The individual is part of a complex process for circulating information within the firm for the purposes of talking about oneself and assessing the value of feedback.

Continuous feedback, in addition to being an individual examination and an act of truth, is part of the firm’s formal arrangements for personnel appraisal. Auditors have to assess themselves, *i.e.* set down in writing a report on each assignment out of the office that takes more than forty hours. This self-evaluation has to be critical, with an awareness that not everything can be perfect, given the inherent nature of auditing and the newcomer’s low profile within the organization.

**DAY 2, 6:00 P.M., DIARY:** After talking about his experience with HR, Thomas was categorical. “I tell you that, as a manager, I can’t stand people who are incapable of seeing what they’ve done poorly. I can’t have confidence in them, I can’t want to work with them if they really think they’re perfect. No one’s perfect, especially not in our profession where there’s always something that could’ve been improved or done better for the client.”

Self-assessment is a critical exercise for pointing out what has been done poorly, the auditor’s mistakes and weak points. It was, once again, associated with the individual’s uncertainty and anxiety stemming from a depreciated self-image. To keep this painful feeling from being a barrier to the recruit’s integration and to make it supportable in the long run, the firm’s discourse linked this critical self-assessment to the process of constantly looking for ways to make improvements and move forward. The “performance manager”, who is in charge of monitoring an auditor’s career, was thus presented as a well-meaning judge who would help his wards turn their weaknesses into prospects for improvement.

**DAY 2, 6:10 P.M., DIARY:** Thomas went on, “THE most important person for you in the firm is your performance manager. That’s THE only person there to whom you can and must tell



everything, the person who will accompany you and help you during your whole career with us.”

**DAY 10, 5:40 P.M., DIARY:** I stood waiting in front of my performance manager’s office. He ended his appointment with another new recruit. A few minutes later, after another recruit came out, Julian, my performance manager, asked me in. Once I had sat down, he explained, “So, I’m your HR contact. You can contact me about your career and what you want, and we’ll take a look together at the feedback on your performance in order to help you move on.”

The new recruit’s first “goal-setting” appointment with his performance manager was the occasion, during the weeks of training, when a reversal started. What was said would be decisive, since it would follow the junior during all evaluations for at least a year. This goal-setting was the occasion for the first actual confession, the first time when the individual has to look at himself and talk about himself to a judge. The appointment starts with the recruit talking. He has to put his story in a few words while signaling the significant points in his profile and activities. The talk with the performance manager enables recruits to learn to identify their weak points, which call for attention so that the beginner can improve.

**DAY 10, 5:45 P.M., DIARY:** Sitting opposite my performance manager, once introductions were over, we got to my goal-setting. Julian explained, “We’re not going to do anything formal. What’s more important is to discuss it. I took a look at your résumé and have listened to what you just said about yourself... I would say your major issue is not a matter of techniques, since, frankly speaking, you, as a junior, are not going to do anything interesting at that level. Your issue is social... become part of the group, of the firm... Do you see what I mean? [...] Your objective is to pour yourself into the mold, to become part of the team, to do what is expected of an assistant [...] to work on this social aspect. [...] You must pay attention to that. The next time we see each other, we’ll talk about it again to see how you’re doing, once I get my information from the people with whom you’ve worked.”

This first goal-setting interview is crucial: a first self-assessment and a confession since the auditor is encouraged to voluntarily admit his weaknesses.

The ability to provide continuous feedback, which the firm considers to be healthy and necessary, is intended to work like a springboard for professionalization. For this reason and in order to align the individual’s career path with the firm’s financial interests, continuous feedback was associated with the idea of “chargeability” during orientation.

## Knowing how to show one’s worth

From the first day of training, recruits were presented with the idea that “chargeability” was the ultimate criterion for judging their ability to evaluate themselves and talk about it. With respect to confession, chargeability refers to the ideal that, produced by the organization, presents the image of the professional expected of recruits.

An auditor’s chargeability was defined as the ratio of the number of hours planned for the person to be on assignment (and billed to clients) to the total number of hours worked. Chargeability is intended for an auditor to set a price on himself and his activities, a price that will eventually allow recruits to no longer strike the “low profile” of a beginner, to move beyond the mistakes made on assignments and to come closer to being a success like those who have already succeeded in the firm.

**DAY 3, 4:45 P.M., DIARY:** Sophia called for silence and our attention in order to announce something important. “OK, just so everyone sees what we’re talking about, when you are junior auditors, you have two very distinct universes. Either you’re ‘planned’ and on assignment with a client or else you are ‘not planned’ and are busy at the office with whatever you can do [...]. When you are planned, the time spent working is billed to the client. When you’re not planned, your time is lost for the firm. A threshold has been set for juniors: more than 80% of your time has to be chargeable during a year [Surprised sounds]... That seems like a lot, but you’ll manage to achieve it.”

Timesheets are used to calculate an auditor’s “chargeability” (cf. Figure 5). These quantified summaries of the auditor’s activity, of the time spent on each assignment, are used to calculate a chargeability ratio that places the evaluation of each employee in the perspective of his/her contribution to the firm’s financial health.

Description	Phase n°	Description	Statut	Total	Lun	Mar	Mer	Jeu	Ven
████ Audit █████ Part			Approuvé	32,00	0,00	8,00	8,00	8,00	8,00
████ Jour Acc Corp Part			Approuvé	8,00	8,00	0,00	0,00	0,00	0,00
<b>Total par ordre interne</b>				<b>40,00</b>	<b>8,00</b>	<b>8,00</b>	<b>8,00</b>	<b>8,00</b>	<b>8,00</b>

Figure 5: Timesheet approved the first week

Source: In-house document

A module on the fifth day for explaining what recruits have to know before filling in their timesheets provided an exercise for the week.

**DAY 5, 10:45 A.M., DIARY:** About the hours to report on the timesheet, Thomas said, *“It’s necessary to always check with your manager about the time to fill in... Naturally, if you’ve worked twelve hours, you have to fill in twelve hours, since we need to have the real time to assess the break-even point for a case and to muster resources. But before doing that, it’s necessary to check... If your manager doesn’t agree and wants you to charge eight hours even though it was twelve, in principle you should tell him “no”, that it has to be the real time... In principle.”* Alexander passed through the rows while we were doing the exercise of filling in the first week. *“Let me remind you that the standard duration of a day is eight hours. So normally you have thirty-two for the seminar and eight for open house.”*

Through this exercise, new recruits learned that they are responsible for filling in the hours on a timesheet, once their superior has approved the number of hours to be entered. Filling in a timesheet, along with the underlying negotiations about the “real hours” to be entered, signals to recruits that they will have to be the “entrepreneurs” of “their” chargeability. For one thing, they must remember what Sophia said: they need to be proactive and look for “small jobs” in order to increase their chargeability. For another, they must understand that they increase what they can charge by providing feedback, *i.e.*, managing to maintain a good relation with the managers who make the ultimate decisions about what they can charge. Chargeability thus sets a price on the beginner’s experience. Being an entrepreneur means skillfully articulating chargeability and feedback in order to become the professional expected. The aptitude to become this professional depends on the person’s ability to perceive and rapidly internalize this articulation.

**DAY 9, 10:30 A.M., DIARY:** During a break between two modules, Quentin told us that he had no difficulty contacting his performance manager and the senior [Nicholas] with whom he had to leave on an assignment next Monday: *“Nicholas told me, a little off the record, that there were a lot of needs in our business unit, and if I proposed myself like I did, I would have no problem accumulating hours... I’m not going to be pushed around, I’m going to harass chaps for assignments. [Laughs] Don’t worry: I’ll have a bigger bonus at the end of the year!”*

Besides being attentive to articulating feedback and chargeability, this “self-enterprise” was immediately, as in the case of Quentin, associated with the prospect of a reward. This reward might be presented and appreciated as being purely monetary; but the auditors met usually, beyond this purely material aspect, associated it with the idea of a personal “promotion”.

**DAY 4, 10:30 P.M., DIARY:** After having nearly hurt someone with the cork from a bottle of champagne, I hurried to serve my new colleagues again. Jonathan was the only trainer to have stayed with us. More relaxed than during the day, he told us he had recently handed in his resignation. *“It was unforeseen, an opportunity... But I have no regrets... These years really pushed me up, and that changed me... OK, besides the big ‘jump’ in salary, they made me more rigorous, gave me a different way of seeing things that has been a help and still will be for a long time to come.”*

This promise of advancement fills in the picture of the ideal auditor’s position. It shows how the adoption of a “low profile” and the confession of one’s mistakes and weaknesses can be transfigured, turned into a personal and financial promotion. As presented in the formal setting of orientation period and as told by the “practitioners” closest to recruits, this promotion realized *a posteriori* the reversal announced on open house day. It fixed in the heart of each recruit his “dream” of working for the auditing firm, and it overcame sarcasm and resistance.

**DAY 1, 2:30 P.M., DIARY:** We continued with the slips of paper distributed in the morning: “Make a song”. I joined my group, we wrote a ridiculous song on the well-known tune of Joe Dassin’s “Les Champs Élysées”. [...] The masterpieces were presented at the end of the day. The president paid us the honor of attending to watch our performance and answer questions about the firm. Each group presented its work. Our turn came. We sang joyously, enthusiastically. Smiles rippled over the faces of several colleagues in the room. After a few trying minutes, we reaped a polite applause. We posed for a group photo.

## Conclusion

This study of two weeks of orientation for new recruits in a big auditing firm has let us explore a major facet of the profession, namely an individual’s relation to himself in the effort to become the professional expected of him. Our findings update and confirm some of the key characteristics of the operations of the big auditing firms while making three contributions to the literature.

First of all, orientation period gave shape to a set of “framework discourses” whereby recruits were encouraged to confess and adopt a “low profile” while coming to terms with the newness of the job. This posture of adaptation prepared them to deal with the uncertainty of discovering a new job while specifying the comportment to be adopted in all circumstances (VILLETTE 1988). The low profile that recruits were forced to adopt acted like a technology of governmentality for helping them quickly internalize the firm’s behavioral standards and discipline (GREY 1994, ANDERSON-GOUGH *et al.* 2000, 2001, 2005 & 2006). While the power of this technology to act on each recruit



partly depends on the recruit having already internalized the standards owing to his sociocultural background (CARTER & SPENCE 2014, LUPU & EMPSON 2015), it also relies in a decisive way on the discipline of permanent feedback.

Secondly, the firm, by constantly referring to feedback, described the characteristics of the professional world that recruits were entering (DUBAR 1991). The behaviors and qualifications fostered via confession are at the heart of this world. Besides feedback, critical self-assessments and the identification of axes for improvements tend to foster a personal discipline for looking for solutions and overcoming difficulties. Given the recurrent invitation to undertake a critical self-examination, the auditor gradually realizes that the best way to satisfy requirements is to learn to formulate the problems encountered before thinking about how to solve them. Ramanantsoa (1994) has described this discipline as one of the key aptitudes of consultants, an aptitude that helps them cope with the newness of situations and the diversity of client's expectations. The concept of "chargeability" follows up on the continual feedback by setting a monetary value that links this personal discipline to the firm's commercial interests. By asking recruits, from the very first day, to be constantly their own inquisitors, orientation associated their professionalism with their ability to adapt and excel for the sake of the work done on assignments.

Thirdly, our findings have shown that confession is a technology not just of government but also of the self (FOUCAULT 1976, 2012), a technology not only for molding the auditor's identity but also for making this identity adaptable and flexible. According to Hahn (1986:66), confession takes part in constructing an identity by asking individuals to systematically recount his whole biography in a game of simultaneously veiling and unveiling themselves. In auditing firms, continual feedback, timesheets and performance appraisals in general are a means necessary for individuals to unveil themselves without fear. The first experience of "goal-setting" took place in the privacy and secrecy of the recruit's first appointment with his performance manager, while the long days of training required that he continually exercise self-control. Participation in social events and, more broadly, the good understanding bred with colleagues enabled recruits to gauge the efforts of simulation and dissimulation necessary for their professional advancement. During the weeks of orientation, recruits thus became aware of, and experimented with, expectations about self-disclosure — they learned what is to be dissimulated or kept to one's self in accordance with the economy of merits and demerits that prevailed in the firm.

In this respect, what was expected in confession was not a block but, instead, a series of "combinations of avowal and secrecy" (HAHN 1986:67). By sounding himself, the individual constructs several autobiographies, more or less loosely synchronized depending on incompatibilities stemming from the contexts, as Hahn has pointed out. This exercise is conducive to a fragmentation of the person's identity as a function of expectations and circumstances. It unveils the

professional in an "intermediate" reality, namely a state of tension (JERMAN & BOURGOIN 2018) in which the individual must permanently find the right tone, assert himself without offending, fulfil his assignment and tactfully take account of resistance and difficulties. By asking the individual to confess, training shaped a professional identity that would be adaptable and flexible while being standardized. This form of identity would enable the recruits to accomplish assignments and meet up to requirements in all contexts. It also provides an explanation of the extraordinary influence acquired par the big auditing firms (KIPPING & ENGWALL 2002, VILLETTE 2003. McKENNA 2006) and of the dissemination of their solutions and procedures.

Finally, we would like to place these ethnographic observations at the service of the reflexivity of practitioners in the field (VILLETTE 2014). At a time when the auditing profession is asking about the meaning of its work — pulled between the technician's ethos and the requirement of customer satisfaction (COOPER & ROBSON 2006, GENDRON & SPIRA 2010) — our study suggests that auditors owe their success to the adaptability of practices based in a questioning of their own worth (JERMAN & BOURGOIN 2018). Like a mirror, it lets us see how work has become conducive to maximizing individual engagement (BEAU 2017), how it can overcome resistance by placing individuals in a state of tension between a depreciative view of themselves and a higher ideal. Our research calls for a deeper understanding of the role of technologies of the self in the current emergence of work as an activity that is both freer and more intense.

## References

- ABBOTT A. (1988) *The System of Professions, an Essay on the Division of Expert Labor* (Chicago, IL: University of Chicago Press).
- ANDERSON-GOUGH F., GREY C. & ROBSON K. (2000) "In the name of the client: The service ethic in two professional services firms", *Human Relations* 53(9), pp. 1151-1174.
- ANDERSON-GOUGH F., GREY C. & ROBSON K. (2001) "Tests of time: Organizational time-reckoning and the making of accountants in two multi-national accounting firms", *Accounting, Organizations and Society* 26(2), pp. 99-122.
- ANDERSON-GOUGH F., GREY C. & ROBSON K. (2005) "Helping them to forget...: The organizational embedding of gender relations in public audit firms", *Accounting, Organizations and Society*, 30 (5), pp. 469-490.
- ANDERSON-GOUGH F., GREY C. & ROBSON K. (2006) "Professionals, networking and the networked professional", *Research in the Sociology of Organizations*, 24, pp. 231-256.
- BERGSTRÖM O., HASSELBLADH H. & KÄRREMAN D. (2009) "Organizing disciplinary power in a knowledge organization", *Scandinavian Journal of Management*, 25, pp. 178-90.
- BEAU P. (2017) *Dispositifs de gestion et risques psychosociaux. Une étude qualitative des risques humains et de leur gestion dans les organisations*, doctoral dissertation, Paris Dauphine University.
- CARTER C. & SPENCE C. (2014) "Being a successful professional: An exploration of who makes partner in the Big 4", *Contemporary Accounting Research*, 31(4), pp. 949-981.
- COOPER D. & ROBSON K. (2006) "Accounting, professions and regulation: Locating the sites of professionalization", *Accounting, Organizations and Society*, 31, pp. 415-444.

- COVALESKI M.A., DIRSMITH M.W., HEIAN J.B. & SAMUEL S. (1998) "The calculated and the avowed: Techniques of discipline and struggles over identity in Big Six public accounting firms", *Administrative Science Quarterly*, 43(2), pp. 293-327.
- DUBAR C. (1991) *La socialisation, construction des identités sociales et professionnelles* (Paris: Colin).
- FOUCAULT M. (1976) *Histoire de la sexualité. La volonté de savoir* (Paris: Gallimard).
- FOUCAULT M. (2012) *Du Gouvernement des vivants. Cours au collège de France 1979-1980* (Paris: Seuil-Gallimard).
- GENDRON Y. & SPIRAL L. (2010) "Identity narratives under threat: A study of former members of Arthur Andersen", *Accounting, Organizations and Society*, 35(3), pp. 275-300.
- GREY C. (1994) "Career as a project of the self and labour process discipline", *Sociology*, 28(2), pp. 479-497.
- GUENIN-PARACINI H. & GENDRON Y. (2010) "Auditors as modern *pharmakoi*: Legitimacy paradoxes and the production of economic order", *Critical Perspectives on Accounting*, 21(2), pp. 134-158.
- GUENIN-PARACINI H., MALSCH B. & MARCHE PAILLEA. (2014) "Fear and risk in the audit process", *Accounting, Organizations and Society*, 39(4), pp. 264-288.
- HAHN A. (1986) "Contribution à la sociologie de la confession et autres formes institutionnalisées d'aveu", *Actes de la recherche en sciences sociales*, 62-63, pp. 54-68.
- JERMAN L. (2014) *La production des évaluations actuarielles de la juste valeur dans les organisations. Une étude des acteurs, outils et contextes de la préparation des comptes*, doctoral dissertation, Paris Dauphine University.
- JERMAN L. & BOURGOIN A. (2018) "L'identité négative de l'auditeur", *Comptabilité — Contrôle — Audit*, 24(1), pp. 113-142.
- KIPPING M. & ENGWALL L. (2002) *Management Consulting: Emergence and Dynamics of a Knowledge Industry* (Oxford: Oxford University Press).
- KORNBERGER M., JUSTESEN L. & MOURITSEN J. (2011) "When you make manager, we put a big mountain in front of you: An ethnography of managers in a Big 4 accounting firm", *Accounting, Organizations and Society*, 36(8), pp. 514-533.
- LUPU I. & EMPSON L. (2015) "Illusio and overwork: Playing the game in the accounting field", *Accounting, Auditing & Accountability Journal*, 28, pp. 1310-1340.
- MCKENNA C. (2006) *The World's Newest Profession, Management Consulting in the Twentieth Century* (Cambridge, UK: Cambridge University Press).
- MORALES J. & PEZET A. (2010) "Les contrôleurs de gestion, 'médiateurs' de la financiarisation. Étude ethnographique d'une entreprise de l'industrie aéronautique", *Comptabilité – Contrôle – Audit*, 16(1), pp. 101-132.
- PRASAD P. & PRASAD A. (2010) "Stretching the iron cage: The constitution and implications of routine workplace resistance", *Organization Science*, 11(4), pp. 387-403.
- RAMANANTSOA B. (1994) "Une année sabbatique (?) chez McKinsey", *Gérer et Comprendre*, 37, pp. 21-30.
- SANDAY P.R. (1979) "The ethnographic paradigm(s)", *Administrative Science Quarterly*, 24, pp. 527-538.
- STRAUSSA. & CORBIN J. (1990) *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory* (Newbury Park, CA: Sage Publications).
- TOWNLEY B. (1993) "Foucault, power/knowledge and its relevance for human resource management", *Academy of Management Review*, 18(3), pp. 518-545.
- TOWNLEY B. (1994) *Reframing Human Resource Management – Power, Ethics and the Subject at Work* (London: Sage Publications).
- TOWNLEY B. (1998) "Beyond good and evil: Depth and division in the management of human resources" in A. McKINLEY & K. STARKEY (editors), *Foucault, Management and Organization Theory* (London: Sage Publications).
- VAN MAANEN J. (1979) "The fact of fiction in organizational ethnography", *Administrative Science Quarterly*, 24(4), pp. 539-550.
- VILLETTE M. (1988) *L'homme qui croyait au management* (Paris: Seuil).
- VILLETTE M. (2003) *Sociologie du conseil en management* (Paris: La Découverte).
- VILLETTE M. (2014) "Ethnographie dans l'entreprise", *Gérer et comprendre*, 117(3), pp. 4-9.