Transcending autonomy and control through management accounting:

A neo-liberal perspective on management control in the knowledge-intensive firm

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Abstract

The purpose of this study is to examine how Management Control Systems (MCSs) can balance the tension between autonomy and control in knowledge-intensive firms (KIFs). The study was carried out by conducting an in-depth single-case study at the Swedish branch of an international management consulting firm. Using the concepts of technocratic and socio-ideological control, recognized in Alvesson and Kärreman (2004), we present evidence suggesting that management control is primarily achieved though technocratic controls, forming a coherent career model based on personal development of employees, as well as being reinforced by formal and informal socio-ideological controls. Through the use of Foucault's notions of *humans as human capital* and *entrepreneurs of themselves* (Cooper, 2015), we conclude that management control in the case company appears to exploit a neo-liberal rationality among employees, as the MCS allows consultants to define themselves in human capital terms. The personal development traits of the MCS thus create a strong alignment between employee behavior and the strategic objectives of the firm. The study further highlights how technocratic forms of control can simultaneously balance the tension between autonomy and control in KIFs, as well as the importance of considering underlying rationalities of behavior in the design of MCSs.

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1. Introduction

In the last couple of decades, the notion of knowledge as a main, perhaps *the* main, source of competitive advantage has become increasingly popular (Grant, 1995; Hartmann and Vaassen, 2003; Starbuck, 1992). The growth of the professional services industry in developed economies, coupled with a higher level of knowledge intensity, also in blue-collar industries, initiated by the advent of the 'information era' and the outsourcing of low-skill work has substantially increased the share of knowledge workers in the work force[1] (Bhimani and Roberts, 2003; Herremans and Isaac, 2005). Consequently, the often markedly different structure and organizational reality of knowledge-intensive firms (KIFs), compared to the classic manufacturing company, has received increasing interest from management accounting research as well as from designers of management control systems (MCSs) (Kärreman and Alvesson, 2004).

There has been a range of literature concerned with how the MCS should be designed to most effectively manage strategic realities of the KIF (Herremans and Isaac, 2005; Kärreman and Alvesson 2004; Alvesson and Kärreman 2004; Jääskeläinen and Laihonen, 2013; Kärreman et al. 2003). KIFs typically provide services or advanced technical products, using the knowledge of employees as the main input of production. The knowledge-based theory of these firms suggests that this feature makes employees the most valuable asset for the firm and empowers workers vis-à-vis management (Grant, 1996). Relative to the industrial workers, these employees are seen as comparatively less interchangeable inputs of production and thus the MCS has to a greater extent had to employ a more explicit people focus to ensure compliance (Starbuck, 1992).

Simultaneously, as a result of a general drive to increase efficiency in public sector organizations, management accounting logic has spread to traditionally non-corporate knowledge-intensive professions. To increase resource and cost efficiency, management accounting control has been introduced in areas such as healthcare (Coombs, 1987), and, assisted by increased marketization and rapid expansion of the administration in universities, academics have experienced increasing pressure from new performance measures (Alvesson and Spicer, 2016). This development has further highlighted the need for understanding how MCS can balance tensions in the KIF environment.

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[1] According to the FED, roughly 40% of U.S. workers are presently considered to be knowledge workers

Much of the current research concerning MCS in KIFs has been framed around of the tension between autonomy and control, based on arguments around the nature of professionals and the nature of work in KIFs. Generally, this research has been critical to industrial-type bureaucratic controls that focus on measuring procedures and outputs against predetermined standards (Alvesson, 2000; Alvesson and Kärreman, 2009; Herremans and Isaac, 2003; Robertson and Swan, 2003; Starbuck, 1992). Professionals' dislike for bureaucracy due to their autonomy-seeking nature has been presented as one explanation for such tension (Raelin, 1985). Another argument has been that the non-standardized and complex tasks of KIFs demand flexibility, invalidating effectiveness of bureaucratic controls (Hartmann and Vaassen, 2003).

As an alternative to bureaucratic management control structures, most existing research has offered controls mechanisms variously described as cultural, normative, informal, identity-based and socio-ideological (Alvesson, 2000; Alvesson and Spicer, 2016; Abernethy and Stoelwinder, 1995; Herremans and Isaac, 2005; Kärreman and Alvesson, 2009; Ladva and Andrew, 2014; Mueller et al., 2011). These controls have been argued to offer knowledge workers desired autonomy and flexibility, by focusing more on affecting the mindset of employees, rather than controlling behavior directly. Such research proposes compliance with organizational is accomplished by formulating cultures, norms and identities in accordance with strategic objectives. In contrast, an emerging stream of literature advocates a need to better understand the interplay between technocratic, comparable to bureaucratic, and socio-ideological forms of control, in assessing the effectives of different control types (Alvesson and Kärreman, 2004; Ladva and Andrew, 2014).

Ultimately, our review of existing literature suggests that there is an ongoing debate concerning the effectiveness of different types of controls in KIFs pointing in different directions. However, as there is no clear consensus we argue that the question of effective MCS design in KIFs ought to be investigated further, possibly with other points of departure than in existing literature. Existing research demonstrates certain assumptions concerning employee attitudes and their implications for MCS design in KIFs (Kärreman and Alvesson, 2004; Alvesson and Kärreman, 2004; Jääskeläinen and Laihonen, 2013; Kärreman et al., 2003; Morris and Empson 1998; Raelin 1985; Alvesson 2000) - what type of management control is deemed effective, at least partially, seem to depend on assumptions regarding

employee behavior. However, while many management accounting studies are implicitly concerned with behavioral responses to MCS (Malmi and Brown, 2008), there is limited explicit research on this element of human capital in the workplace (Petroulas et al. 2010). In much of the previous literature, little attention has been devoted to discussing or questioning underlying rationales of these behavioral assumptions. We also note that assumptions regarding behavioral rationalities are rather homogenous in this literature. We hope to contribute to this gap in the literature by examining underlying behavioral rationale of employees in a KIF. Accordingly, we acknowledge the possibility to extend this comprehension by applying a theoretical framework directed at highlighting how the underlying rationality of behavior influences the effectiveness of different types of control in KIFs. Such investigation is carried out by combining the categorization of management control by Alvesson and Kärreman (2004) into technocratic and socio-ideological, with selected parts of Foucault's theory on neo-liberalism (Cooper, 2015), namely the concepts of *humans as human capital* and the *entrepreneur of the self*. Besides a more general intention to contribute to the literature on how MCS balance the tension between autonomy and control in KIFs, the main aim of the study is operationalized though the following research questions:

(1) *How does employee behavioral rationale influence the effectiveness of different types of management control mechanisms in KIFs?*
(2) *What are the implications of considering rationalities of behavior in MCS design?*

To answer these research questions, we have conducted an in-depth single case study of the Swedish branch of an international management consulting company, in this study labeled NewCon. In total, we conducted 17 semi-structured interviews at all hierarchical levels of the firm. In addition, we participated in an office meeting, a meeting of entry-level consultants and an after work social event, enabling direct observations. We furthermore studied relevant internal documents concerning the company's management control system.

In summary, our study found high compliance to an MCS centered around the career model of the case company. This system was founded on technocratic control mechanisms, primary reinforced by informal socio-ideological control. Our analysis of empirical data suggests that the high level of compliance is accomplished by framing management control mechanisms as working for the employees themselves, in the sense that they allow for opportunity for personal development. This permits employees to direct their behavior in accordance with the

strategic objectives of the firm while simultaneously increasing their human capital and thereby pursuing their own objectives. Management control is thus to a high degree internalized and self-driven. Moreover, the tension between autonomy and control is reduced by this control structure, as technocratic controls are designed to focus on the input of production, i.e. the employees, making the MCS flexible. We thus argue that our study highlights the importance of properly acknowledging behavioral rationalities, and that such acknowledgement may have substantial impact on the effectiveness of MCS in KIFs.

The remainder of this paper is structured as follows: section 2 presents and contrasts existing research within the MCS in KIFs domain and presents method theory as well as theoretical framework. Section 3 presents our empirical research method and how the chosen method affects the quality of the study, while in section 4 we present case findings using our theoretical framework. In section 5, the case findings are analyzed further using the concepts of Alvesson and Kärreman (2004) and Foucault. Lastly, section 6 summarizes our findings and concludes our study.

2. Domain theory

In section 2.1 we summarize previous research in the MCS and KIF domain, and argue for the need to further examine underlying rationalities of behavior to better understand how different control mechanisms can manage inherent tensions of management control in KIFs. In section 2.2 we present selected parts of Foucault's theory on neo-liberalism. Section 2.3 presents the theoretical framework used to analyze the implications of considering underlying behavioral rationale in MCS design.

2.1 MCSs in knowledge-intensive firms

2.1.1 Technocratic versus socio-ideological control in the KIF

In existing research, the role of the MCS in KIFs is to mainly focus on balancing the tension between autonomy and control. KIFs have been argued to operate under conditions that restrict the suitability of bureaucratic forms of management controls, such as standardized output measures and process controls, since such controls are argued to hamper the autonomy needed for reaching the strategic objectives of the KIF. To avoid confusion between concepts this study will refer to this type of management control as technocratic, as it aims to control behavior directly (Alvesson and Kärreman, 2004). The main body of research on MCS in KIFs suggests that less formalization is required for these firms to be successfully directed (Abernethy and Stoelwinder, 1995; Alvesson, 2000; Alvesson and Kärreman, 2004; Barker, 1993; Raelin, 1985; Ladva and Andrew, 2014; Robertson and Swan, 2003; Starbuck, 1992; Van Maanen and Kunda, 1989). The type of management controls that dominate the MCS in KIFs have in the existing research alternately been described as cultural, informal or normative. These controls generally seek to direct employee behavior indirectly, through affecting their mindset. Again to avoid confusion between concepts and facilitate comparability, these management controls will collectively be referred to as socio-ideological controls in this study (Alvesson and Kärreman, 2004). Such management controls have been argued to be able to direct behavior while allowing for a sufficient degree of autonomy.

2.1.2 The nature of professionals and the nature of work in the KIF

Perhaps due to the relatively empowered nature of the KIF employees, existing literature acknowledges that the MCS design should consider the *nature of employees* to effectively direct behavior. Raelin (1985) presents a critical view on formal MCS in KIFs by

investigating common characteristics of organizational professionals. The author argues that five features of professional life predispose professionals to resist management control. The study concludes that organizational professionals are different from regular employees by the virtue of their autonomy over ends and means, specialization of technical skills, professional standards of evaluation, lack of interest in real-world practice and disregard of organizational procedures. The author predicts that lack of consideration of these factors may result in resistance of technocratic controls as they are seen to unduly limit a professional's freedom to act; such controls might also be disadvantageous to their work effort and motivation.

Comparably, Starbuck (1992) states that: *"Highly educated experts dislike bureaucracy (...) and some of these conflicts apply to expertise in general. Most experts want autonomy, they want recognition of their individuality and they want their firms to have egalitarian structure."* The author thus validates the position of Raelin (1985) and adds two other reasons not to bureaucratize KIFs: (1) the difficulty to control the non-standardized (often project-based) products of the KIF by standardized measurement procedures and (2) that a set of common values and norms among professionals grounded in their education often alleviate the need for formal control. Affirming the need to consider underlying characteristics of employees in MCS design, Petroulas et al. (2010) describe such characteristics presented by Raelin (1985) and Starbucks (1992) as "micro-socializations", attributable to a specific education or profession. They further highlight a need for the design of MCS to consider "macro-socialized" characteristics, i.e. values socialized society-wide or in large populations, such as the generational attributes they study. Furthermore, in their study of MCS at Australian hospitals Abernethy and Stoelwinder (1995) find quantitative support for the suggestions of Raelin (1985) and Starbuck (1992) by stating that the degree of professional orientation, i.e. the level of association to professional ideals, has a negative impact on the doctors' reaction to technocratic management controls. The study presents two factors likely to influence the extent of conflict between management and professionals: (1) the extent to which professionals maintain their professional orientation, and (2) the extent to which the autonomy of their professional values is felt to be threatened by the MCS.

Another important dimension of the KIF providing implications for MCS desgin highlighted in previous research is the *nature of work.* Based on the position of Starbuck (1992), most of the research arguing against the use of technocratic control in KIFs identifies the nature of work in KIFs as a main explanatory factor. Based on the notion of 'responsible autonomy',

coined by Grant (1996), the strength of the MCS identified in Robertson and Swan (2003) is attributed to the fact that it allows for high levels of autonomy. The nature of work in the firm is highly ambiguous, and attaining its strategic objectives requires highly independent employees. Hence the authors argue that the success of the firm is attributed to its non-formalized system of control, allowing for a sufficient degree of employee autonomy. Hartmann and Vaassen (2003) discuss the implications on MCS of the "New economy"[2] and the increasing importance of knowledge associated with this economic paradigm. Arguing in favor of a contingency approach (Chenhall, 2003), the authors contend that the nature of the tasks in the knowledge-based firm is radically different from that in the industrial firm, where the former, relative to the latter, must allow for freedom to solve complex tasks based on individual competencies and provide opportunity to revitalize itself to a much higher degree: *"...control does not deal with a single mechanical process - whether simple or complex - but with the behavior of deliberately empowered humans"*. In this new type of organization, the knowledge to complete tasks rests in the heads of the employees, not with management or the structure of the organization, and top-down control must therefore be abandoned in favor of empowering the employees. Similarly, on the basis of a knowledge-based view of the firm Grant (1996), as well as Herremans and Isaac (2005) claim that intellectual capital is the main asset of the knowledge-intensive organization. The authors are preoccupied with the design of the Management Planning and Control System (MPACS) to ensure that efforts are directed towards the intellectual capital-based objectives. These are based on the uncertainty and intensity of knowledge-use, where increased levels of both lead to a need for informal controls: *"MPACS must be compatible with a networked rather than a hierarchical structure. Compatibility with a networked organization requires a system to be organic and flexible, as well as more reliant on informal than formal controls."*

2.1.3 Management control in KIFs through socio-ideological controls

As a result of the nature of the typical knowledge worker and the nature of work in KIFs the majority of previous research has argued for a more flexible type of control than the classic command-and-control style MCS of the industrial firm (Anthony, 1965). In contrast, what we collectively term socio-ideological control has been presented as the primary management control mechanism to balance the tension between autonomy and control.

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[2] A term denoting the new Internet-based, information economy, as opposed to the old industrial economy, a concept much in vogue around the turn of the millennium.

In their aforementioned study, Robertson and Swan (2003) find support for normative control based on organizational culture. The authors extend their findings to state that creating a loyal workforce is generally a key strategic objective (as the main asset of the firm exists in the heads of the employees). They further contend that there is a genuine difficulty in formulating meaningful formal management controls in a highly ambiguous context *"where time and resources required to produce "successful" outcomes from project work can never be accurately estimated as the process itself is inherently unpredictable."* By linking the culture to socialized norms around focus on performance and an elite identity, this cultural control is seen as an effective way of inducing self-disciplining workers to comply with management objectives while requiring limited amounts of managerial oversight. Van Maanen and Kunda (1989) similarly note that for many employees, culture might replace structure as an organizing principle, a notion which in turn may be used to explain and guide action. The authors contemplate that the formal organization is not, in itself, particularly important for successful governance. In addition to highlighting the better fit to the *"inherently unpredictable"* nature of work, there is evidence to suggest that socialized normative management controls might lead to a higher degree of compliance relative to technocratic management controls, as espoused by the self-managing teams studied by Barker (1993). This tighter control is perceived to be the result of both improved self-monitoring and mutual monitoring by peers.

In a considerable amount of literature concerning MCS design in KIFs, similar notions of normative control are emphasized as a crucial factor for achieving compliance (Alvesson and Kärreman, 2004; Alvesson and Spicer, 2016; Abernethy and Stoelwinder, 1995; Herremans and Isaac, 2005; Kärreman and Alvesson, 2009; Ladva and Andrew, 2014; Mueller et al., 2011; Starbuck, 1992). Nevertheless, suggestions vary in terms of how the normative type of control should be designed. One stream of research argues that normative control should be exerted formally, while other literature prescribe informal normative control. Robertson and Swan (2003) suggest developing a coherent organizational culture as a viable method to instill common values and norms and to promote organizational integration. However, the authors note that creating a corporate culture has little to do with fostering genuine commitment and participation. Moreover, such external pressure on autonomy-seeking employees may be counterproductive, as stated by Starbuck (1992): *"The attributes that make hierarchical controls troublesome - autonomy, mobility, professionalization, uncertain*

funding - also make it hard for KIFs to integrate people and to socialize them into unusual organizational cultures. When experts join new firms, they bring with them well-developed values, standards, habits, mental frameworks and languages. Although they have much in common with their colleagues, the culture they share is supra-organizational."

Abernethy and Stoelwinder (1995) argue that managers could either (1) attempt to implement their own socialization and training policies that downplay professional values and norms, or (2) encourage professionals to maintain their professional judgment and *"rely on the informal controls associated with professional membership"*. The authors argue that MCS design relies on "professional control" (similar to the "clan control" described by Ouchi, 1979), based on social and self-control processes and associated with values existing within the profession, often formed during a common education (Raelin, 1985). Professional control essentially involves control stemming from outside the organization, based on social governance imposed by the professional group, a view largely mirroring the position of Starbuck (1992). Instead of challenging the values held within a profession (to which workers might hold considerable loyalty) by imposing specific organizational values, management can seek to "leverage" the values already in place and let "professional control" dominate the MCS (Alvesson and Spicer, 2016). Moreover, Robertson and Swan (2003) state that cultures can frequently be said to foster an environment relatively free from uncertainty and ambiguity. However, the authors also argue that imposing strong cultures to overwhelm employees' own individual identities in order to instill a common value system might be difficult in KIF-type organizations where top-down hierarchies are often less prominent. Cultures may thus have to allow individual interpretations of the imbued values.

During the last decade, control based on *identity* has received increasing interest in research on management control mechanism in KIFs and has become viewed as a foundation for informal types of managerial control found in many KIFs: (Alvesson and Spicer, 2016; Alvesson and Kärreman, 2004; Alvesson and Willmott, 2002; Ladva and Andrew, 2014). Identity could be seen as the result of a conscious effort by the MCS to impose certain ideals and values upon the organization: *"Management in knowledge-intensive firms tends to pay more attention to the regulation of ideas, beliefs, values and identities of employees than most other organizations. (...) To produce individuals with the right mindset and motivation becomes a more vital part of the total apparatus of control mechanisms and practices than is the case for other organizations"* (Kärreman and Alvesson, 2009). Successful managerial

efforts to create an identity for the employees often manipulate already existing values that exist among the knowledge workers, such as academics' identity as celebrated (top-ranked) researchers (Alvesson and Spicer, 2016), management consultants' elitist ambitions (Alvesson and Kärreman, 2004), junior accountants wish to identify with their career (Ladva and Andrew, 2014) or engineering consultants becoming part of a scientific elite (Robertson and Swan, 2003). The suggested efficiency of such identity-formation tends to rest on the capability to create normative controls that direct the actions of the individual, and the pressure to comply with the norms is internalized as individuals constantly seek to affirm their identity through their own actions (Alvesson and Kärreman, 2004; Alvesson and Spicer, 2016). In their study of the career ladder in an accounting firm, Mueller et al. (2011) problematizes such a view by stating that the "career functions as a discipline" (Grey, 1994; as cited in Mueller et al., 2011). While the authors seemingly find some support for an internalized discipline, they also suggest a more divided identity of the employees, signifying that the creation of a corporately defined self may only partially succeed.

2.1.4 Management control in KIFs through technocratic controls

The majority of research studies concerning MCS design in KIFs highlights how the MCS is dominated by number of management controls we choose to collectively refer to as socio-ideological controls (Alvesson and Kärreman, 2004). However, another stream of literature presents an alternative perspective that suggests that technocratic controls are nonetheless frequently used in KIFs (Alvesson and Spicer, 2016, Jääskeläinen and Laihonen, 2013; Kärreman et al., 2003; Morris and Empson, 1998; Sweeney, 2006).

Sweeney (2006) doubts the general perception that traditional MCS, centered on different kinds of KPIs and other diagnostic controls, is giving way to more indirect forms of control. He considers such positions to be mostly founded on *"ungrounded assertions"* and *"unwarranted generalizations"*. The author further states that too much of the research in this field is overly normative, suggesting that we *should* be living in a post-bureaucratic epoch with little clear empirical evidence supporting such a view.

Kärreman et al. (2003) question the need for KIFs to move away from classic bureaucratic controls. Firstly, they find evidence that traditional management controls and standardization

of work processes are prevalent also in KIFs. Instead of the KIF becoming more flexible to cope with an uncertain environment and working on a project basis, thus being transformed from a bureaucracy to an "adhocracy", they suggest that technocratic control structures become an "ambiguity-coping" mechanism. They further contend that the MCS seems to be used as a supportive, rather than controlling, function. In this way, ambiguity may even foster and encourage a particular version of bureaucracy.

These findings mirror those of Morris and Empson (1998), who discuss degrees of formalization in two professional services firms, an accounting firm and a management consultancy. The authors link the extent of bureaucratization to the level of standardized work processes in the companies. Similar to the standardized work procedures of the pharmaceutical company in Kärreman et al. (2003), Morris and Empson (1998) find a number of procedural controls in the accounting firm. This is contrasted to the complex and non-standardized tasks of the management consultancy that are controlled by technocratic controls to a much lesser degree. The authors thus essentially agree with the research in the previous subsection, where it is generally maintained that the nature of tasks dictate the type of management control needed (Hartmann and Vaassen, 2003; Herremans and Isaac, 2005; Starbuck, 1992). However, contrary to the research in the previous section, these authors point to the fact that KIFs may still perform a variety of standardized tasks.

Jääskeläinen and Laihonen (2013) study performance measurement in the empirical setting of three Finnish KIFs. The objective of is to identify practical ways to overcome the specific performance measurement challenges of knowledge-intensive organizations (Hartmann and Vaassen, 2003; Starbuck, 1992). The authors evaluate three different measurement solutions for assessing performance and subsequently conclude that creativity-based organizations indeed require flexible control mechanisms in combination with individual performance goals. A key challenge identified is the difficulty to measure individual performance of constantly changing work. However, the study also concludes that traditional, balanced performance measurement does not differ significantly between KIFs, which suggests that conventional formal controls may still be used effectively in knowledge-intensive settings, a notion largely in line with the positions of Kärreman et al. (2003) and Morris and Empson (1998).

2.1.5 The interplay between formal and informal controls

Attributable to the viewpoints of some previous literature, professional behavior seems to generally involve resistance to bureaucratic control (Abernethy and Stoelwinder, 1995; Raelin, 1985). In addition, there has been a tendency in previous research to focus on analyzing different aspects of management controls separately. Nonetheless, there is also a widespread understanding that these controls do not operate independently but interact, support and affect each other in more or less complex patterns (Alvesson and Kärreman, 2004; Alvesson and Spicer, 2016; Kärreman et al., 2003; Mueller et al., 2011; Robertson and Swan, 2003).

According to Robertson and Swan (2003), junior employees often find symbolic reinforcement of the normative controls through the performance measurement system. The bureaucratic controls thus support the normative controls for those types of employees. More senior employees on the other hand, arguably socialized in the norms of the firm, do not generally make the same interpretation; they rather view these controls simply as functional. Kärreman et al. (2003) similarly state that: *"The bureaucratic modes of operation at Beta are, of course, always present, even in team interaction. However, they operate more as a supporting structure than a controlling and regulating structure. Bureaucratic procedure appears to be more like a vehicle of shared understanding than a protocol for prescribed behavior. In this sense, bureaucracy at Beta appears to be a cultural phenomenon: an expression of a particular collective mindset and frame of reference. "*

Alvesson and Spicer (2016) suggest in their study of the marketization of universities that the success of the introduced "academic managerialism" is attributed to its ability to harness and subvert values and ideals existing within the profession, and to express the affirmation of these values in terms of compliance to the technocratic controls, such as achieving high rankings and scoring well in different academic performance measures (e.g. H-score and publications in certain journals). In this way traditional managerial controls are tied narrowly to the affirmation of professional and personal identity and exerted through peer control. Compliance to the managerial controls is thus largely based on exploiting underlying normative control and also reinforced by these underlying values and identities (Alvesson and Spicer, 2016).

Ladva and Andrew (2014) put further emphasis on the dimension of socialization in describing a type of MCS, defined as a "web of control" made up of both technocratic and socio-ideological controls that enforce compliance in an accounting firm. The authors argue that controls such as time budgeting and measuring chargeable hours create norms and values among junior employees, instructing them about how to affirm their professional identity. There are also discourses around "efficiency" and "career" that seem to stem from the bureaucratic controls and also amplify acceptance through widespread socialization. The "web" identified may be seen as an alternative portrayal of MCS design, reminiscent of the "levers" of Simons (1995) and "package" of Malmi and Brown (2008). While these control systems recognize that controls should not be analyzed in isolation, the notion of a web emphasizes the important fact that control is not only exerted top-down but also produced and amplified by all members of the organization.

The notion of bureaucratic controls holding or creating normative meaning and values is the foundation of the study of the interplay of managerial controls in Alvesson and Kärreman (2004). They argue that the formal control system, based on technocratic controls, cannot reasonably explain the high degree of compliance witnessed in the management consulting firm examined. Instead they describe socio-ideological controls, defined as a set of cultural elements ("control culture", "delivery culture" and "feedback culture") that are not formally introduced by management but emerge from the extensive technocratic control system. Technocratic controls are thus a non-obvious source of socio-ideological controls, and in accordance with the findings of Robertson and Swan (2003) and Kärreman et al. (2003), the authors argue in favor of a more symbolic and meaning-focused view on technocratic management controls. Accordingly, the authors display an evident interplay between these two types of controls, concluding that the control mechanisms also work to reinforce each other and can therefore hardly be viewed as separate systems. Alvesson and Kärreman (2004) further add to this literature by highlighting identity construction as a powerful control mechanism. The authors argue that the construction of the professional self is partly accomplished through subordination to the control system and efforts to employ this as a resource for securing the self. The motivation of employees is then assumed to be closely related to identity and to forms of social regulation - the motivation for carrying out certain tasks is not only a matter of sheer instrumentalism but may also stem from the meaning for the individual, in other words from the affirmation of his or her identity and collective affiliation to a group.

2.1.6 Literature gaps

Our review of previous literature in the MCS and KIF domain suggests that there is an ongoing debate concerning the effectiveness of different types of controls in KIFs. The primary body of research appears to favor either technocratic or socio-ideological management controls as effective management control tools in KIFs. In criticism of such either-or orientation, more recent literature argues that the interplay between control types needs to be contemplated in assessing the effectives of different types of controls (Alvesson and Kärreman, 2004). Hence we note that there seems to be an open debate in the literature on MCS in KIFs regarding the most effective forms of control. Based on this we argue that the question of effective MCS design in KIFs ought to be investigated further, possibly with other points of departure than in the existing literature. We aim to contribute to this gap in the literature by examining underlying behavioral rationales of employees in a KIF.

Although there are many management accounting studies that are indirectly concerned with behavioral reactions to MCS (Malmi and Brown, 2008), there is limited research focusing specifically on this area. Our review further demonstrates certain underlying assumptions concerning employee attitudes and their implications for MCS design in KIFs (Kärreman and Alvesson, 2004; Alvesson and Kärreman, 2004; Jääskeläinen and Laihonen, 2013; Kärreman et al., 2003; Morris and Empson, 1998; Raelin, 1985; Alvesson, 2000). Much of the existing literature argues that what types of management control that are deemed most effective at least partially relies on the underlying assumptions regarding employee behavior. However, in much of the existing literature, little attention has been devoted to discussing or questioning underlying rationales of these behavioral assumptions. We also note that assumptions regarding behavioral rationalities are rather homogenous in the literature, and that motivational aspects resulting from such rationales are also highlighted in some of the studies. For instance, Kärreman and Alvesson (2004) argue that motivation may stem from the affirmation of his or her identity and collective affiliations. Yet we see reason to question these uniform assumptions and, consequently, a need for further research investigating the role of underlying rationalities of behavior in the effectiveness of different types of management control mechanisms.

We further contend that the existing literature has primarily focused on how micro-socialization factors (Petroulas et al. 2010) affect KIF employees, such as education and

professional affiliation, and their impact on MCS design in KIFs (Raelin, 1985). Hence, we suggest that additional research should take a more employee-centered point of departure based on macro-socialization factors (Petroulas et al. 2010), largely overlooked by the research to date. We aspire to also contribute to the understanding of the impact of behavioral rationales on the effectiveness of the MCS. For this purpose we will adopt Foucault's notions of *human capital* and the worker as *an entrepreneur of the self*, further elaborated on in the following subsection.

2.2 Method theory

In this section we present the method theory that will be used to analyze empirical data collected from our case company. Firstly, describe selected theories of Foucault, specifically his neo-liberal concepts. Secondly, we discuss the applicability of these theories in the management accounting field.

2.2.1 Foucault's neo-liberalism: humans as capital and entrepreneurs of the self

While theories of Foucault regarding power have been widely applied in management accounting research (Kärreman and Alvesson, 2009; Ladva and Andrew, 2014), the 2010 release of the English translations of Foucault's 1979 lectures on *The Birth of Biopolitics* facilitates the use of his hereto less-employed ideas on neo-liberalism (Cooper, 2015). For the purpose of the present study we will limit our focus to Foucault's neo-liberal theory and detail its key aspects relevant for our research topic. The concept of neo-liberalism has different meanings in different contexts. However, in Foucault's social definition it is described as rationality that, in the wake of the political-economic triumph of capitalism, has spread economic values, analytical schemes and metrics to the social sphere (Lemke, 2001). This "economization" of the society has become ubiquitous, spreading to all parts of human life (Cooper, 2015). This has important implications for the understanding of the self, namely seeing *humans as human capital* and the *entrepreneurialization of the self* (Cooper, 2015).

Humans as human capital

The enterprise of the self derives its income from the human capital it has at its disposal, that is the worker himself. It is the *ability* of the "entrepreneur" that gives this capital value. The commoditized view of working hours is thus rejected, and with it the idea of equality

becomes a non-issue. Ability has certain genetic components as well as acquired elements in the form of education, experience and other investments in the self. Consequently, the individual's human capital is seen as a source of future income, and hence an increase in one's human capital implies a potential increase in expected future income to be earned in competition with other enterprises of selves. A crucial feature of this rationality is therefore that the value of one's human capital becomes fully dependent on oneself and one's investments for its future return (Lemke, 2001). Any type of professional experience, education, increase in knowledge, skill development or promotion could thus be seen as an increase in the human capital.

The entrepreneurialization of the self

Foucault argues that in classic economic theory, concerned with the production factors land, capital and labor, the latter factor has been considered in a too abstract way. Neo-liberals argue that although Marx puts the worker at the center, he does not give the worker any role as an active economic subject. In contract, according to the neo-liberal view, the worker must be examined as an economic an actively practicing economic entity - work is not just a commodity sold for wages, it returns an income. Income, according to Irving Fisher, is return on some form of capital (Cooper, 2015). The return on one's human capital is dependent on ability; where the notion of ability in generating return for the individual is denoted as "enterprise of the self." The employee is no longer a wageworker but a small enterprise in its own right, competing with other similar enterprises in trying to maximize the return on its capital (Ibid.).

Human capital and management accounting

In viewing the professional self as an asset that delivers a return, two issues become relevant for the worker: how to measure the human capital and how to produce more human capital, i.e. how to increase one's human capital and thereby future income. The implications of accounting on the reasoning of the "entrepreneurialization of people" are profound (Cooper, 2015). Under the neo-liberal rationale, measuring and ranking are pervasive as mechanisms for defining individuals in terms of their human capital. Management accounting creates a "field of vision" that delimits the value of the individual according to these metrics and rankings, as they represent the preferred attempt to define the qualitative notion of human capital. Accounting metrics become lenses through which the individual can be classified, compared and hierarchized (Roberts, 2005; as cited in Cooper, 2015). As further explained

by Brown (2015): *"(Human capital's) constant and ubiquitous aim, whether studying, interning, working, planning retirement, (...) is to entrepreneurialize its endeavors, appreciate its value, and increase its rating or ranking. In this it mirrors the mandate for contemporary firms, countries, academic departments or journals, universities, media or websites: entrepreneurialize, enhance competitive positioning and value, maximize ratings or rankings."*

2.3 Theoretical framework

In this section we describe how we intend to integrate our method theory with chosen domain theory to conclude a theoretical framework, used to analyze the empirical data collected from our case company. Accordingly, our theoretical framework provides the foundation for contributions to acknowledged gaps in previous literature of the field.

We seek to adapt Foucault's theories on the entrepreneurization of the self and humans as human capital in order to analyze the MCS of our case company. Based on the application of Foucault's 1979 lectures in the field of accounting in Cooper (2015), we seek to adapt these theories to the field of management accounting and apply them in the analysis of control mechanisms' effectiveness and MCS design in KIFs. Combining these concepts with the logic of management accounting, performance measures, evaluations and metrics can be perceived as ways to communicate the value of the human capital of the individual. As illustrated by the quote above, the driving force of the entrepreneur of the self is to constantly increase his/her value. Management accounting can thus provide a tangible interpretation of the highly qualitative and intangible nature of human capital and allowing any increase to be measured.

Based on a preliminary survey of the empirical cases described in existing literature, we would also suggest the possible prevalence of Foucault's neo-liberal perspective among many KIF employees (Raelin, 1985; Starbuck, 1992). Moreover, the current discourse, were the value of the firm is, more than ever, considered to be related to the actions of employees, suggests that a research perspective allocating focus to the agent is motivated. Such a perspective allows us to examine how employees interpret and react to managerial control based on an alternative behavioral rationale. We believe that exploring such neo-liberal tendencies could provide potentially interesting contributions for the understanding of the

dynamics of MCS effectiveness and MCS design in KIFs. By applying a neo-liberal research lens, this study attempts to delineate the role of different management controls in KIFs through a more profound understanding of the underlying rationale of employees.

In order to analyze the managerial controls of our case company systematically, this study will categorize and define the studied MCS and its control mechanisms based on the framework of technocratic and socio-ideological controls presented by Alvesson and Kärreman (2004). Technocratic control is intended to control behavior directly, often taking the form of output or procedural control, and approximates much of what is labeled as bureaucratic control in much of the existing literature. Socio-ideological control is instead employed to influence the mindset of the controlled, often in the form of values and norms, and thus only affecting behavior indirectly. This type of control corresponds well to the normative, cultural and informal control described in previous literature. The choice of a technocratic and socio-ideological control framework is justified by its relatively straightforward description of management control corresponds well to the general discourse on MCS design in KIFs presented in previous literature. This commonality facilitates analysis of potential findings through shared definitions and vocabulary with previous research.

Thus our theoretical framework is based on the technocratic and socio-ideological controls presented by Alvesson and Kärreman (2004), and incorporates Foucault's neo-liberal perspective and notion of the human capital of the self in the analysis of respective management control type to highlight how the underlying rationality of behavior affects effectiveness (see Figure 1). We believe that this novel perspective on the MCS design in KIFs will provide an effective conceptual framework in contributing to the identified research gaps, which will be addressed by the following research questions:

(1) *How does employee behavioral rationale influence the effectiveness of different types of management control mechanisms in KIFs?*
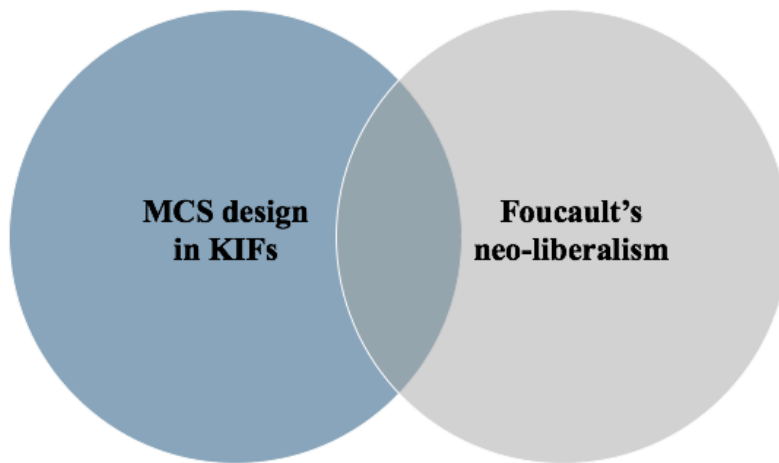(2) *What are the implications of considering rationalities of behavior in MCS design?*

Figure 1: the blue-grey area represents the scope of this investigation, i.e. the intersection between domain and method theory

3. Methodology

This section presents our empirical method, research approach and case selection, as well as their respective links to the objectives of the study in order to clearly motivate the rationale for the chosen research method. It also includes a description of the data collection and analysis methods, and a critical discussion of our research quality, including reflections on the reliability and validity of the results of the study.

3.1 Empirical method

In the present thesis, a single-case study is adopted as the method to examine the pertinent research questions. The nature of our research questions, as well as the nascent field of MCS in KIFs, are indeed circumstances suggesting that an in-depth qualitative approach would be suitable for our investigation (Dubois and Gadde, 2014). A qualitative single-case study allows for a more detailed grasp of the interaction between the object or phenomenon studied and its real-life context. Such a detailed understanding has been deemed necessary to be able to investigate the complex interplay between formal and informal controls, ideologies and governance, as well as the links between employee rationale and MCS in KIFs. For the qualitative researcher, focus lies on people, situations, events, and the processes that connect these, and explanations are based on an analysis of *how* some situations and events influence others (Maxwell, 2012). This enables the researcher to understand underlying phenomena (Silverman, 2013).

In the outset, a multiple-case study was contemplated, as it would improve generalizability, especially if one could compare and contrast findings with other types of KIFs. However, this would require a trade-off to be made against a more in-depth understanding of a particular social setting (Dyer Jr., Wilkins, 1991). Accordingly, a single-case study was chosen, justified by the fact that our research questions involve several interdependent factors, the interplay of which have so far received little attention within the domain, and the complex structures of the control mechanisms examined. Against this background, a single-case approach was considered appropriate, allowing us to delve deeply into the case and explore potential interrelations (Dubois and Gadde, 2002).

3.2 Research design

3.2.1 Research approach

Following the suggestion of Dubois and Gadde (2002), an abductive research approach, also called "systematic combining", has been applied in this study. This approach is characterized by a continuous alteration between theory and empirics, an approach particularly advocated when the research topic has not yet been extensively explored. As the available research on MCS design in KIFs is quite limited, the abductive approach was considered most appropriate for this examination.

This approach was given preference over two alternatives, the deductive and inductive approaches, both of which take a more linear view of the research process. The deductive method applies empirical testing of a hypothesis based on existing theories, whereas the inductive approach in hindsight develops a theory based on previously gathered information. We rejected both these methods as we considered an iterative approach where interview questions could be changed between interviews depending on previous responses, to more effectively produce relevant answers to our research questions. Hence both interview questions and the theoretical framework have recurrently been revised and updated during the course of the interview work. The first interviews included broader questions while subsequent interviews were narrowed down to more specific focus areas as the study progressed. This process allowed us to be flexible in steering the study towards interesting empirical findings, and to find novel theoretical lenses to use for the analysis of our observations.

3.2.2 Selection of case company

The scope of this study implies a requisite for a company operating in an industry defined as knowledge-intensive, and a desire to find a company where most of the employees display the characteristics of knowledge-intensive workers described in the existing literature.

As the study focuses on the behavioral effects on technocratic and socio-ideological controls, we further sought to find a KIF company with a reasonably observable MCS. The management consulting industry is known to have well-developed systems of control for directing their employees, hence a consultancy firm was an early suggested candidate.

Furthermore, because our examination needs to look closely how behavioral responses of employees affect management controls, we sought to find a company where employees may have similar behavioral orientations. Management consultants tend to have a fairly homogenous background, primarily educated at business schools or in engineering programs, providing a similar mindset in employees, facilitating the exploration of any common behavioral characteristics.

Due to previous engagements with the firm, we could secure stable access to employees on all levels in the organization. We chose to limit the investigation to the firm's Stockholm office, where around 50 of the in all 250 employees are based. The choice to focus on a single office is justified by the fact that NewCon is managed in a decentralized manner, with each office making up its own profit center. Although partners in each country have freedom to manage their branch with considerable discretion, the structure of the offices is very similar. Thus, disregarding some cultural differences between branches, the selection of a single office arguably allows for a relatively accurate view of the firm. Moreover, a smaller office decreased the risk of several ideologies existing simultaneously, creating groups of employees with different sets of ideas regarding the control system.

3.3 Data collection

3.3.1 Primary data

The main part of the primary data collected for this study is comprised of in-depth interviews. In total, 17 interviews were conducted with employees at all hierarchical levels of the NewCon organization. At each level included in the career structure, two to four interviews were carried out, as well as an additional interview with the most junior, part-time, employee. Interviews with support functions such as staffing and recruitment were also conducted, as these functions were assumed to make up an integral part of the control structure in NewCon. The interviews lasted between 30 and 70 minutes, averaging 50 minutes. Three preparatory interviews were made to gage the initial relevance of the interview topics. These interviews were made with employees at junior and senior management positions, as they were deemed to be the ones most engaged in the management control of the firm and primarily responsible for strategy formulation as well as for managing the consultants and the structure of the control model of NewCon. Moreover, the preparatory interviews allowed us to ask questions

about the reasoning behind the MCS design in order to further explore our assumptions regarding the motivation and behavioral rationale of the employees.

In the interviews a semi-structured method was used. This ensured that interviews could follow a predetermined script while simultaneously allowing us to develop topics of interest during the interviews (Merriam, 1994). In all interviews both authors were present, one responsible for leading the interview and the other one for asking follow-up questions. All except two interviews were conducted face-to-face at NewCon's office and the other two by telephone. The interviewees were informed of their anonymity, thus allowing for an open and sincere discussion. All interviews were transcribed and the interviewees were given the opportunity to read the transcribed interviews in order to object to any information they were not comfortable with sharing. No interviewee exercised this option.

With the basis in a predetermined interview guide, interview questions were adapted to the interviewees' positions at NewCon. The semi-structured approach enabled the authors to revise the questions according to the function, experience and responsibility of each interviewee. While the effect of the MCS on all positions in the company was explored in the interviews, questions posed at more senior levels where more concerned with the nature and logic of the MCS, while the more junior positions to a larger extent answered questions regarding their feelings, reaction to, and behavior with regard to the management control.

Previous contact with the firm facilitated access to employees for interviews. Two interviews where held with partners, four with junior partners (partners in training), two with project managers, three with senior consultants, three with consultants, one with a part-time consultant, and one interview each with the staffing and recruitment support functions. All interviews except one were held in Swedish, the remaining one being held in English.

In addition to the interviews, the authors conducted field observations on three occasions, one at an office meeting, one peer group "community" meeting for all entry-level consultants and one at a social event held after office hours. In these field studies the authors primarily observed and could directly witness certain elements of the control system as well as interactions between employees at different levels and the culture in the organization. These observations were used both to direct questions in subsequent interviews and to add reliability to the answers given in the interviews.

3.3.2 Secondary data

As complementary information to the primary data, a number of internal documents such as annual reports, value statements, role descriptions, MBTI-profiles as well as documents regarding the career model, such as feedback, evaluation and rating frameworks, were used to achieve triangulation, as recommended by Dubois and Gadde (2002). These documents were analyzed after the preparatory interviews in order to serve as an anchor for further interviews and as inspiration for the interview guide.

3.4 Data analysis

The abductive method chosen for the study includes simultaneous data collection and analysis as well as recurrent iterations of both (Dubois and Gadde, 2002). Emergent topics were identified and data collection pivoted in order to capture such arising themes, concurrently allowing new data to be gathered and analyzed in parallel.

Following each interview, key findings that could possibly motivate a pivot of the interview guide for the following interview were discussed. After each session of interviews, control mechanisms discussed were identified and classified as either technocratic or socio-ideological. A more thorough analysis of the data according to the theoretical framework was conducted after all primary and secondary data had been reviewed once more. Data was grouped together on the basis of the control implications until a pattern of control in the form of a system emerged, ultimately described by the authors as "control through personal development". Subsequently, the data was analyzed by using our theoretical framework. Findings arising from those analyses were subsequently compared and assessed in relation to previous research on MCS in KIFs in order to identify and analyze similarities and differences and to extract the pertinent implications of our findings.

3.5 Research quality

3.5.1 Reliability

Reliability refers to the repeatability of the study, allowing consecutive researchers to repeat the findings, and the consistency of the research procedures (Merriam, 1994; Yin 2009). We

have endeavored to document the procedure of the study in a clear and structured manner, so that researchers aiming to develop our findings further can follow the adopted methods clearly and elaborate on the presented findings without complications. In the appendix, a table with information regarding the interviews, including the duration and the position of the interviewee for each interview, is presented. Collection of secondary data was conducted to triangulate the findings of the interviews in order to improve the reliability.

However, notwithstanding these precautions, as argued particularly by Merriam (1994) there are some concerns resulting from our chosen research approach that need to be addressed. Firstly, interviews as a method of data collection can have a detrimental effect on reliability, as people could change their opinions and give different answers at different points in time. Secondly, the fast growth achieved by NewCon over the last years, expected to continue in the immediate future, might change the answers given by interviewees at a future date. Thirdly, Merriam (1994) also argues that there is an inherent subjectivity associated with the qualitative method of interpreting and analyzing interviews, which may negatively affect the reliability of the study.

3.5.2 Validity

Validity is a measure of how well the results of the study portrays the studied reality (Merriam, 1994; Yin, 2009). It can be defined as either internal or external. Internal validity is associated with the risk of researchers' subjective interpretation distorting the data analysis and thus also the research findings.

In arranging our interviews, we endeavored to collect data from all parts of the organization, including from key support functions, in order to reduce the risk of biased points of view due to the positions of interviewees in the organization. Moreover, by using observational as well as secondary data, additional data points such as internal documents regarding guidelines and frameworks for feedback, evaluation and rating, role descriptions etc. could be used to check and complement the information emerging from the interviews. Such triangulation is a common measure to improve internal validity (Merriam, 1994). Furthermore, the option given to employees to read the transcribed interviews in order to ensure a fair rendition of their statements serves the purpose of improving internal validity.

External validity is concerned with the generalizability of the results. We have endeavored to use quotations and distinct enough descriptions of the empirics in the next section in order to allow for the reader to judge to what extent the findings of this study may add insights also in other contexts. Normally, the level of generalizability of a single case study is limited by design. Still, it should be noted that this study concerns itself with a model of control that is widely used also outside this specific case, thus arguably rendering the study at least some reasonable degree of external validity.

4. Empirics

In this section we present the empirical findings of our study. Subsection 4.1 briefly describes the case company so as to provide an overall background of the context of the results. Section 4.2 presents NewCon's MCS, and organizes identified control mechanisms into technocratic and socio-ideological controls, respectively. Finally, in section 4.3 our theoretical framework is applied to obtain a deeper understanding of the MCS and how the neo-liberal logic may be linked to the effectiveness of technocratic and socio-ideological controls.

4.1 The case company

4.1.1 About NewCon

NewCon is an international management consulting firm with branch offices in a number of European countries. The firm has experienced a rapid growth in the past ten years and is currently opening up branches in two additional geographies. Our study concerns the Stockholm office, employing around 50 people, including five support employees.

The firm positions itself as a top-tier management consulting firm competing with leading global consultancies. Its project is generally identified as strategic rather than operational, a feature that also largely defines the competitive landscape of the firm. The project work is diverse, both in type of project and the industry of the client. Typical projects include commercial due diligences in transaction processes, strategic pricing, supply chain issues, the launching of new business areas and profitability analyses. Clients come from all industries and are generally public companies, or subsidiaries of public companies or financial investors.

Each branch office operates as an autonomous business unit and is organized according to a standard format. Essentially, partners have the discretion to run their branch with the exception of adherence to a few centrally determined guidelines, aimed at promoting cohesion in the organization. In each country office, employees are organized into hierarchical levels, determining their respective position in the firm: partners, junior partners, project managers, senior consultants, consultants, interns and part-time consultants, the latter two positions usually being held by graduate students. The allocation of employees assembles a pyramid structure, with few partners relative to junior employees. The nature of the project work implies that new team compositions are constantly being formed, and that direct

superiors in day-to-day work may change from every two weeks to every six months. The positions up to, and including, project managers focus almost exclusively on delivering project work. Partners, and to a certain extent also junior partners, focus mainly on selling projects and bringing in new business, while simultaneously overseeing a number of ongoing project teams.

Project teams are generally made up of three to six people: a partner and/or junior partner, a project manager and one or several senior consultants/consultants. It is the responsibility of the project manager, or sometimes the junior partner, to oversee the day-to-day progress of the team. The project manager directs the work of more junior staff by dividing the overall issue (based on discussions with partners) into several workflows, allowing for independent work and individual workflow ownership, which are subsequently aggregated to a final project report, including client recommendations. Most of the analysis work is carried out by senior consultants and consultants, supported by interns or part-time consultants. Projects often run against tight deadlines and weekly working-hours average around 60, however substantial variations may occur from time to time.

4.2 Management control through the career model

4.2.1 Technocratic controls

Technocratic controls are exercised from a number of distinct levels in NewCon. However, technocratic controls are mostly employed outside the actual work process and are aimed at developing personnel. There is some focus on monitoring results, yet interviewees agree that the standards against which specific tasks are measured are not very precise. Instead, evaluations are occupied with the results achieved compared to the employee's expected performance. Due to difficulties to define meaningful predetermined work processes for strategic project work, where projects may differ widely in nature, there is little use of direct process control. Although common methodologies are frequently used as part of the consultants' "tool box", these methods provide a supportive function. Further, the interaction between management and the majority of employees is infrequent and, consequently, there is limited direct control and leadership exercised by the partners. Instead, arguably most management control in the organization is performed through a well-defined and overtly displayed employee career model. The key feature of this control mechanism appears to be

the objective of creating, promoting and building support for employees' career progression. As stated by one Junior Partner:

"There is nothing we spend more time and resources on than evaluating and coaching the personal development[3] (of the employees)... The career model is central to our strategy for two reasons, partly to develop consultants that can perform at a high level, partly because it attracts top talents that want to see rapid personal development" Junior Partner #4.

As such, the technocratic control system is generally geared towards the input rather than controlling the process or outputs. Rather the perhaps most central part of project control stems from an elaborately and routinely applied post-project evaluation scheme targeting abilities. This observation is in line with Simons (p. 62, 1995), who states that under circumstances where the process cannot be observed, the output should be the focus of control, and if output is difficult to observe, inputs should be controlled.

A further observation is that the majority of control mechanisms in NewCon operate outside specific project settings. Technocratic controls at the organizational level become a coherent structure through eight specific, but closely interlinked activities, together forming an MCS targeting personal development. These activities include: *evaluations and feedback*, *the career ladder and promotions*, *performance reviews*, *rankings/bonuses*, *bottom-up reviews*, *a mentorship program*, *workshops*, and *project staffing*, each being briefly commented upon below:

(1) Each project conducted by NewCon is followed by an extensive *individual evaluation* for all team members. There are 18 different dimensions evaluated, categorized around six core capabilities deemed to be central for a successful career in management consulting, for instance analytical prowess, communication, driving one's own development. There are clarifying descriptions for all 18 dimensions based on four levels of proficiency in executing each dimension: "learning", "able", "skilled" and "mastering". Following each project, the project manager has a meeting with each team member to discuss his or her evaluation of the consultant's performance.

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[3] NewCon defines personal development as covering capability-improving activities that develops talent and potential. This includes technical and analytical skills, know-how, as well as general professional experience. In this study, we adhere to this definition.

(2) There is a clearly defined *career ladder* that the firm takes great effort to display internally. *Promotions* are expected to occur regularly as employees on average spend 18-36 months between each advancement. Up until the project manager level there are also three "bands" within each level, roughly determining the number of years spent in respective position. Each of these "mini-promotions" is associated with increased remuneration. Promotions are officially celebrated and those advancing are praised in front of the entire staff, as observed during an office meeting.

(3) In order to single out those deserving promotion, the partner and junior partners conduct *reviews* of all junior personnel semiannually. During these reviews the collective performance since the last review is evaluated by examining the feedback from the projects evaluations in which the consultant has been involved. The six capabilities in the feedback framework are evaluated and compared to the role description of the next stage in the career model. If candidates are deemed to have the capability to perform reliably at the next level, they are promoted.

(4) All employees are given a *ranking* between one and four, and this rating then determines the *yearly bonus* awarded, which is based on a multiplier of the monthly salary. Junior partners are reviewed with less focus on performance related to project work and more on commercial impact.

(5) Partners and junior partners also receive *bottom-up feedback* from junior personnel in a yearly survey. This evaluation is based on senior employees' ability and efforts to develop lower level employees and are aimed at promoting active focus on the career aspirations of junior personnel.

(6) Each employee is given a mentor, usually a consultant two or three steps ahead in the career ladder. This mentorship program is well documented and its purpose is to ensure that each employee receives support in the development of his capabilities and career. The mentor's primary task is to gather feedback from projects the consultant has participated in, and to paint a coherent picture for the partner/junior partner group during reviews. The mentor also helps the consultant to interpret received feedback and to structure a way forward for his or her personal development. Together the mentor and the mentee develops a "game plan" where strengths and weaknesses are assessed in order to direct the attention of the consultant to areas of improvement that require focus for further career progress. The mentorship program is described as a way of empowering the employee and to motivate him/her to be conscious of, and take responsibility for, his/her own development.

(7) *Project staffing* is another key element of ensuring personal development through the right work exposure. Hence there is recurring communication between the staffing function and mentors to ensure that consultants are staffed into project where they can develop the capabilities identified as in prime need of improvement.

(8) Throughout the career ladder there are nine mandatory *workshops*. The initial one is attended during the first day at work and the last when the employee reaches the level of partner. These serve to prepare the employee for his/her coming role and to develop the capabilities needed in that position, starting with "Introduction to consulting" and ending with "Being a trusted advisor". The workshops include everything from learning the analytical tools needed in the profession, such as Excel, presentation skills, managing clients and selling projects.

4.2.2 Formal socio-ideological controls

There are also socio-ideological controls employed in NewCon that seek to affect the mindset of the employees, thus impacting behavior in an indirect way. Socio-ideological control is carried out through on NewCon's twin value statement "Results and Relations". Although these values are discussed during annual gatherings of the branch offices, relatively little time is devoted to developing them at the local level. Still the interviewees generally describe these values as more or less natural and self-evident in view of the nature of the work at NewCon, thus seemingly permeating the perceptions of the employees and serving the purpose as guidance in the everyday work.

4.2.3 Informal socio-ideological controls

There are a number of ideas and values prevailing within the NewCon organization that together form what may be described as a common ideology or set of ideologies. Among those are norms and patterns of behavior that can be said to make up a strong, coherent performance culture. These phenomena are not part of the formal MCS but are still very real and powerful control mechanisms that appear to exert considerable authority over the minds of the employees. A common feature of these factors is that they are closely interlinked with the technocratic control system presented in section 4.2.1. Management does not (explicitly) endorse these control mechanisms and they have emerged informally, determining how these controls are formed will by definition be speculative. However, the formal controls are

clearly centered around driving self-reflection around what is good enough, promoting on capability and merit, and relative individual achievement in a high performance setting. Consequently, that suggests that the common informal ideology is linked to, being reinforced by, as well as reinforcing, the formal management control system, seemingly similar to the emergent socio-ideological controls found by Alvesson and Kärreman (2004).

Closely associated with the combined system of feedback, evaluations, ratings, and an explicit career structure with its related mentorship program and workshops, is a strong performance culture. Several interviewees even associate their behavior with a certain degree of performance anxiety in combination with a strong career focus. This culture is expressed through a number of norms and ways of working, such as being constantly available and delivering on deadlines:

"You get used to everyone always being available. While working Sunday night I emailed one of my consultants about something on my to-do list, just to get it out of the way before the week. She replied instantly, "Absolutely, I'll do it straight away, when is the deadline? 8 am tomorrow morning, right?" I told her there was no rush, but it got me thinking that I might just as well have ruined her Sunday night, she would have gone home and had it done just to get a delivery ahead of schedule, she would have done it. We are always available, and you expect everyone to be available, wherever they may be if something comes up. Especially during high pressure projects you are expected to be there, no matter if you are on vacation." Project Manager #1.

Likewise, although consultants are supposed to have a say in what type of projects they are staffed in and are encouraged to present their wishes, it is generally not considered *comme-il-faut* to debate a project offer:

"Theoretically, if I'm waiting for a project and Staffing comes to me and says they have a project for me I can say yes or no. But you don't say no. Especially not several times (...) you take what you get and deliver on the task that you're given." Project Manager #2.

Several interviewees also express an anxiousness regarding their performance and seek to overachieve on the tasks they are given. This is expressed both as an inner will to succeed and a fear of not being good enough:

"Everyone that works here wants to know if they're doing a good job. I sometimes find it hard when you don't get that feedback, then you don't know if everything is going along nicely, and you might begin asking yourself "am I useless, or what? Am I delivering what I'm supposed to?" In those cases, it's nice to hear from someone that tells you what you're doing well and what you can improve upon." Consultant #2.

"Even if I know that I don't have to do it (...) I feel that I can put in a few extra hours and get it done even better. You feel this is important, and it's driven by some kind of weird self fulfillment-thing, you know. You shut everything out and get it done. (...) you're so keen to get it perfectly done, and after five years at university you're so used to getting a grade at the end that you're willing to go the extra mile to obtain this." Senior Consultant #1.

Coupled with this strive to deliver top quality work, the consultants are very aware of their relative performance of others. They tend to display a fear of falling behind peers, as well as a strong wiliness to be a top performer, which is illustrated in the three following statements:

"In my peer group we talk about everything, reviews and bonuses and whatever (...) I would be more worried about getting a bad rating than excited about a good one. (...) You want to be in line with your peer group, if I would fall far behind I'd ask myself if this is the right job for me. We have discussed the fact that it seems as if promotions go faster at the head office than here, and it is weird that there seems to be different set of standards there."
Consultant #1.

"You can feel a bit stressed, if those who were hired at the same time as you are doing projects where they can really prove themselves so that they get promoted to senior consultants before me, then part of me becomes really stressed out, I might be stuck on a project where I don't get that opportunity." Consultant #1.

"It's extremely evident if someone has worked at the firm for five years and haven't made project manager yet, then you know, had he been on track, he would have been project manager about a year ago, the same goes for senior consultants. (...) That can create a lot of anxiety but also increased efforts to improve performance - as well as decreased if you see it the wrong way, it all depends on how you see it." Senior Consultant #3.

Professional achievements are thus very transparent at the firm, and relative performance is a sign of success that is highly valued. The system of technocratic controls that collectively make up the career model appears to drive compliance and seemingly give rise to socio-ideological controls. In turn, the socio-ideological controls emanating from the career model also reinforce the control function of the career model, i.e. the technocratic control structure.

The performance culture observed in NewCon cannot be directly explained by the formal control systems, yet it very much appears to direct behavior through creating a common mindset among employees and make them act in accordance with what is assumed to be strategically important for the firm. This indirect form of control is subtle, and appears to be imbedded in the technocratic controls themselves (the career model). Receiving constant evaluation and actively being encouraged to think about career progress appears to infuse a mindset that helps the employees motivate themselves.

4.3 Controlling through the career model: a neo-liberal perspective

4.3.1 High level of compliance to organizational objectives

A key premise identified in NewCon is an exceptionally high level of compliance towards delivering on project work. Employees generally seem to submit to firm objectives, are hard-working, and display a readiness to work long hours. There is no compensation for overtime, yet the consultants accept ambitious objectives for projects with tight deadlines, they are constantly available for work and they seek to over-deliver with high quality work to supersede client expectations. There appears to be little resistance to the MCS in place at the firm and employee compliance is seemingly perceived as self-evident to the interviewees. The high level of compliance as well as strong work ethic was noted in all interviews, for instance one manager stated:

"Arriving at NewCon I was immediately put in a situation where I believed that it was a good idea to work long hours… I also believe you get used to it quite fast, it may be hard to work 60 hours the first week but after the second and third you really don't think about that much." Project Manager #2.

Another example is the reflection of a consultant when asked about the work load and long hours:

"I could obviously be more pragmatic and think that my slides don't need more work, and then say that it's a waste of time to spend more hours, yet at the same time I enjoy spending those hours. I think many people in this industry have a tendency of being high performers and therefore has a hard time of being pragmatic and saying enough-is-enough" Consultant #1.

To further investigate the high level of compliance in NewCon, we turn to consider how controls structures initiated by management may serve to explain employee behavior.

4.3.2 Formal management controls

At first glance the strong compliance identified in NewCon may be interpreted as effective execution of the technocratic control structures. However, one could also argue that such interpretation would be an over-simplification of the system. It may be contended that the technocratic structures practiced in NewCon is not precise enough to actually ensure the level of compliance observed. This lack of preciseness relates to the few clear targets directing employee behavior and an absence of concrete descriptions of expected achievements in project work. The absence of such descriptions and targets indeed suggests that process and output controls are, at best, supportive. For instance, there are no evident controls encouraging employees to work beyond the objectives set for a work stream or project, yet such ambitions are articulated in the consultant's statement presented in previous section. Technocratic mechanisms that direct behavior through output control are somewhat more prevalent in NewCon. These exercise control by granting the employee appreciation in the form of positive feedback and/or promotion and/or a bonus. However, neither of these do not seem to calibrate behavior very precisely. Receiving a poor evaluation would not affect the already well-paid employee financially, at least not in a short-term perspective. Moreover, there is a general view among employees that the opportunity to directly affect the yearly bonus is limited as expressed by one interviewee commenting on how the bonus is supposedly calculated:

"It feels good to get a good rating, as you feel that you have done a good job… (on the ability to affect the bonus) it is vague, working long hours should not be rewarded, at the same time I would think that it sometimes has been that way, when you have not had the choice and have had to work a lot." Consultant #1.

Moreover, the yearly bonus is small relative to the overall salary, and for the rational and analytical employee it does not seem to offer a very attractive payoff per hour for the extra hours supposedly needed to receive a higher ranking. The only definitive punishment would seem to be delayed rewards. In fact financial rewards over and beyond the fixed salary do not seem to be a very important factor for bringing about compliance:

"...the bonus itself and the money is nice, but it is not really what you are after. There are very few people that think that way." Consultant #2.

As it seems that the high compliance in NewCon cannot fully be explained by technocratic controls structures alone, we consider the formal socio-ideological control structures. It could appear that the socio-ideological control exercised through the communicated values creates a homogenous mindset that permeates more or less the entire organization. Yet little effort appears to be made to ensure that the employees embrace and believe in these values. Their importance is discussed at the annual meeting and occasionally also during office meetings, but several interviewees still seem uncertain about when they last heard about this. Consequently, the socio-ideological controls initiated by management do not seem to provide sufficient explanation for the extensive compliance identified.

After considering the management control structures enacted by management in NewCon, we argue that these in isolation cannot explain the high level of compliance in a complete manner. There are considerable potential "gaps" in these control systems, however employees do not seem to exploit these gaps. In addition, it is not clear to what extent the controls are precise or powerful enough to generate the observed behavior in NewCon. As the formal management control system by itself cannot fully account for the high level of compliance, we turn to the possibility of explaining compliance through examining the informal socio-ideological controls. The performance culture prevailing in NewCon certainly drives compliance; this is evident by empirics presented in 4.2.3. It appears informal socio-ideological controls in NewCon's career model indeed serves to help explain the strong

compliance in the firm. As highlighted in this section, these features appear to generate a self-regulating mechanism in the form of norms associated with the performance culture. The importance of a technocratic control structure, i.e. the career model, is suggested to be essential for "feeding" this socio-ideological control. However, through analysis using our theoretical framework we would rather highlight that the underlying rationale of employees serves as the core influencer in the governance of the MCS. Accordingly, the next subsection presents and analyzes the dynamics and effectiveness of the formal management controls using a neo-liberal rationale, suggesting that the personal development aspect of the career model drives compliance by offering continuous investments in their human capital.

4.3.3 'Career model control' through exploitation of the neo-liberal behavioral rationale

"The answer you get when asking why people are attracted to this industry, is personal development, the learning curve and the rapid improvement in skills. In comparison with other types of companies, that's what we can offer." Junior Partner #4.

The data collected in this study demonstrates that employees at NewCon display subordination to a set of controls that seem to have limited power or precision to direct behavior in the way that is observed. However, the technocratic controls employed have a common denominator in the sense that they collectively form a system aimed at promoting the *personal development* of employees. As stated by a senior interviewee, there is nothing NewCon spends more time and resources on than developing its personnel, a notion that is materialized particularly through a highly structured career model. These efforts appear to engage and build rapport with the employee, latching on to a seemingly powerful desire for a steep learning curve, rapid career progression and good exit opportunities.

A neo-liberal interpretation, based on the notions of humans as human capital and entrepreneurs of the self, would imply that motivation and compliance is driven by investments in one's own human capital. Indeed, expanding one's knowledge base, acquiring new technical skills and rapid career progression constitute rational ways of rapidly increasing the value of the individual's human capital, i.e. increase future returns. Such a perspective suggests that the Newcon's career model in itself presents motivational features for the individual, as it offers opportunity for investment in human capital. Data suggest the prevalence of consultants adopting such neo-liberal view, which in turn could help explaining

their behavior and their strict work ethos. Moreover, it is widely held among the employees that management consultants are attractive on the jobs market and that a few years at a management consulting firm can be leveraged for a senior position in highly regarded corporations or the private equity industry. This suggests strong awareness of the importance of building human capital.

In our interviews there are ample indications that a neo-liberal perspective could play a role for the obvious effectiveness of the NewCon MCS. One aspect of this is the desire for personal development, as illustrated by the following citations:

"They (consultants) want to see rapid personal development... I think you go into this job because you seek results. You don't really get paid on your results; remuneration is only a kind of threshold. Perhaps some get into the business because of the pay, but once in place, I have a hard time believing it's money that makes people work late at nights." Project manager #1.

"I have a clear picture of where I want to go, I want to make project manager. I have made sure that I got through the first checkpoint, now I'll make sure I deliver here (at the current level) as well. It's very clear if you're doing well or not, just look at if you're being promoted!" Senior Consultant #3.

The lack of evaluation slows down personal development, which seems to be a source of frustration among consultants:

"The mood usually gets quite surly when people stay too long without a project. They become stressed, feeling that they are flying under the radar and no one will give them an evaluation. This frustration shows how important the framework for evaluation is. If you go seven weeks without evaluation, then that whole review period is a sunk cost and you don't matter." Project Manager #2.

Another aspect is the strong drive for rapid progression up the career ladder, with each promotion constituting a distinct manifestation of a successively increased value of one's human capital:

"When I was a consultant three years ago I was determined to be made senior consultant in the December review. I had the requirements in front of me every day, knowing what I should think about and do. So I thought about them and made sure I delivered on them every day. Make it as easy as possible for your project manager to give you a good review – that's my philosophy!" Project Manager #1.

"You can see that people put in extra hours and goes into overdrive when a review is coming up and you feel you're closing in on a promotion. You see the finish line, and think to yourself that if it was ever the time to put in an extra gear, it would be now. I think I can see that in my colleagues, that you have "target in sight", kind of." Senior Consultant #2.

"The career ladder, it is so clear, and the way we work in projects, always working with someone at the next level – it allows you to see where you'll be going and what you need to know. You can split your time here in to half-year periods, and then you know that in about six such periods you will be in that person's shoes. In normal companies your boss have to move or be promoted for you to make it to the next level, here people get promoted on capability." Senior Consultant #3.

Also the positive view of as well as strong demand for frequent feedback may be interpreted as the expression of a Foucauldian neo-liberal view of employees:

"It would be hard not to have them (evaluations). When I talk to friends in other businesses about their development talks with their bosses once a year, it feels like nothing. Then you don't know where you are at, or if you're moving forward." Consultant #2.

"It's a really stimulating work environment when you can see your development continuously (comparing to the role descriptions), e.g. going from "able" to "skilled". I think many are energized by the fact that they have a review every six months and move up in the ladder. I believe the clear model stimulates everyone. Every eight weeks you get grades and a written evaluation that sometimes is quite profound and goes deep. I've learned things about myself that I didn't know before, you can really follow your own development." Project Manager #2.

The primary MCS at NewCon, technocratic controls structures reinforced by informal socio-ideological controls, encourages career development through a number of control

mechanisms together forming the career model. The role of an MCS is to align employee behavior with strategic objectives of the company (Simons, 1995). In the case of NewCon, strategic objectives are closely related delivering on high profile strategic projects on tight deadlines but also to continuously bring in new clients to the firm. Hence, it is noteworthy that partners spend so much time and effort on managing their role in the career structure when the partnership model would normally dictate that they spend as much time as possible on selling projects. A conceivable explanation could be that this internal work has real strategic value in the form of an urgent need for expert personnel to perform well on client projects. Consultants need to be carefully selected, quickly learn the consulting skills and master strategic problem solving. Perhaps more importantly, they need to be highly motivated.

Further, the extensive and time-consuming apparatus making up the career model at NewCon can be seen as a symbol of opportunity for personal development for employees, which are truly committed to their career development, i.e. "their own enterprise". Whether the system is actually working according to its proposed rationale, i.e. if it actually develops personnel, is not necessarily relevant, the logic *per se* behind the career model becomes motivating for the employees. Each part of the system, feedback and evaluations, mentorship program, workshops and staffing procedures etc. are presented a means to develop capabilities, and collectively molds into a powerful structure that we choose to refer to as the 'career model control'. The notion of 'career model control' builds on consideration as well as exploitation of the neo-liberal behavioral rationale of employees: the core purpose of the career model is developing employee's abilities, rather than directly steering employees in a certain direction during project work. Compliance is based around the idea that the employees are not only helping the firm, they are also helping themselves through their continuous advancement through the career staircase. Each step, each evaluation even, represents an increase of their human capital, increasing their assets' value, as they are both increasing their knowledge and technical skills while also receiving a receipt of this progress through rapid stepwise promotions. Assuming a neo-liberal rationale among employees, career model control, based on personal development, appears to be a powerful tool for management control at NewCon. The following quote from the Recruitment Officer offers a perspective of the mentality of the consultants from someone that knows the industry well while not being subjected to the system him/herself:

"I don't think there is any real difference between personal and professional development in this industry. Many people in this business IS their work, and I believe that NewCon speaks to a generation that values development. For instance, I think many employees say that they ARE management consultants, they don't WORK AS management consultants… You go into this work and give a lot of yourself, you invest a lot in yourself, you are strongly driven, and really want to learn." Recruitment Officer.

Furthermore, the informal socio-ideological control in the form of performance culture may also be seen as an expression of the neo-liberal logic. These controls push for achieving high results and are natural extensions of the rationale that employees should strive for complying to the career model, and by doing so encouraging employees to develop their human capital. The ideological features identified in NewCon could indeed be a reflection of a collective neo-liberal rationale among employees.

5. Discussion

In this section we will discuss our findings from the preceding section in relation to existing literature in the MCS and KIF field. In subsection, 5.1 we present 'career model control' as an effective management accounting tool and reflect on its implications for the debate concerning the relative effectiveness of technocratic and socio-ideological controls in KIFs. Subsection 5.2 then discusses the further implications considering macro-socialization properties of employee rationale in the design of MCS in KIFs, and compares this notion with the existing literature concerning employee rationale within the MCS and KIF domain.

5.1 Career model control as an effective management accounting tool

To answer the first research question, we begin this subsection by presenting career model control as a management accounting tool in relation to the ongoing debate concerning formalization in KIFs. Then, the notion of career model control is contrasted to some key themes identified existing in literature concerning MCS design in KIFs: the tension between autonomy and control, the complex nature of work, the effectiveness of normative controls, identity as an internalized control mechanism, and the interplay between control mechanisms.

In explaining the apparent strength of what we define as NewCon's primary MCS tool, the career model, we argue that a key feature is how it makes sense of the intangible notion of personal development and human capital. The career model provides a number of management accounting metrics by which the individuals' human capital can be (un)reliably measured and continuously assessed. Personal development is by nature a continuous process throughout the employees' career progress. Junior employees have limited ability to purposefully assessing what their human capital is worth at given points in time. Furthermore, the career model offers an explicit way to systematically produce human capital. The design of the NewCon MCS, with its preoccupation with explicit - albeit subjective - evaluations and role descriptions at each level, creates a "field of vision" for the employees (Cooper, 2015), which allows for deliberate and calculative evaluation of the individual's value. Through the career model, NewCon's MCS formalizes qualitative information and translates it into a language that provides an approximation of an employee's human capital, thereby providing a basis for the individualistic logic underlying the notion of the entrepreneur of the self. Ultimately, it involves a systematic utilization of the underlying employee behavioral rationale, which arguably builds greater acceptance for a technocratic mode of control. Accordingly, the notion of 'career model control' contributes to the existing

literature by extending the understanding how formal, technocratic (bureaucratic) control may provide efficient management control in a KIF. Our findings thus highlight the importance of technocratic control for achieving compliance with organizational objectives, relative to the types of socio-ideological control presented in previous research (Abernethy and Stoelwinder, 1995; Alvesson, 2000; Hartmann and Vaassen, 2003; Herremans and Isaac; 2005; Raelin, 1985; Robertson and Swan, 2003; Starbuck, 1992).

Our findings relate to a main discourse in the previous literature on MCS in KIFs, dealing with the balance between autonomy and control in a number of ways. Firstly, they offer an alternative interpretation of the relative effectiveness of management control to that of the majority of research, where the use of bureaucratic (technocratic) control in KIFs is often questioned (Abernethy and Stoelwinder, 1995; Alvesson, 2000; Hartmann and Vaassen, 2003; Herremans and Isaac; 2005; Raelin, 1985; Robertson and Swan, 2003; Starbuck, 1992). One significant contrast in our findings is that career model control does not seem to rely on normative control presented by Alvesson and Kärreman (2004), Robertson and Swan (2003) and Starbuck (1992) to any great extent. Much of the previous research assert that the nature of professional employees implies that they will resist attempts to be controlled by "classic" bureaucratic procedural or output-oriented controls. They also point out that, by virtue of the non-standardized, complex and changing character of work procedures at KIFs, technocratic mechanisms are generally ill suited for management control in these types of firms (Hartmann and Vaassen, 2003; Herremans and Isaac, 2005; Starbuck, 1992). In fact, this assertion very well describes the nature of project work in NewCon, and it is interesting to see how the seemingly bureaucratic system in place at NewCon handles these issues.

As to the question of the nature of professionals, we see that the employees at NewCon exhibit relatively few of the characteristics of a professional presented by Raelin (1985). They do, however, seem to exhibit both considerable technical skills and an autonomous attitude. Applying the neo-liberal perspective, the consultants appear willing to submit to the technocratic form of control, since by complying they simultaneously work for themselves and pursue their own human capital objectives. Hence, as the individual employee can thus to a certain extent view him/herself an autonomous "enterprise of the self", resistance to technocratic control measures due to an inherent autonomy-seeking nature seemingly becomes less likely. To what extent the consultants profess any affiliation to values of their profession, independent of the organization, is less evident in our material than in some of the

previous research (Raelin, 1995; Starbuck, 1992). However, this could be due to the fact that different professional groups have a more or less prominent professional ethos, i.e. there are perhaps less specific sets of values associated with management consultants than with e.g. medical doctors. Such effects may explain why we find limited evidence for any perceived conflict between professional affiliation and organizational responsibility at NewCon.

Furthermore, our findings support the assertion by previous literature that management control in KIFs often involves a greater distance to output due to the complex nature of the work (Hartmann and Vaassen, 2003; Herremans and Isaac, 2005; Starbuck, 1992). Career model control measures output or methods of production indirectly and primarily in a supportive way. Rather than management exercising control by prescribing specific methods for use by the consultants, or by measuring the output of project work against predetermined standards, the technocratic control employed in the form of the career model directs behavior through the input of production. Through a workforce highly motivated by the career model, a restrictive process of selecting this workforce (a rigorous recruitment process), combined with its continuing development (i.e. the personal development), management control to uphold product standards is enforced. This supports the claims of Simons (p.62, 1995), suggesting that when control of the process or its outcome becomes difficult, management may instead focus on the input. However, contrary to the predominant standpoint in this literature (Hartmann and Vaassen, 2003; Herremans and Isaac, 2005; Starbuck, 1992), we observe that technocratic control in the form of the career model control allows for flexibility, as the employees are generally empowered to perform their tasks with relatively little oversight. The career model control observed relies on inherent *abilities* of employees, balancing the tension of autonomy and control by controlling the input of production, thus allowing for both autonomy and flexibility in performing tasks. Our findings are thus more reminiscent of those of Jääskeläinen and Laihonen (2013), who find that KIFs are still using performance measurements effectively as long as these are flexible enough for the non-standardized nature of work.

Consequently, career model control effectively manages the tension between autonomy and control by firstly directing behavior through draping control as investments in human capital. The issue of the autonomy-seeking nature of the professional can thus be argued to be alleviated as the employee is simultaneously allowed behave as an entrepreneur of the self. Secondly, regarding the concern about the nature of work in the KIF, the career model

control grants autonomy for the employee in his/her work conduct and flexibility in terms of how the tasks are to be performed.

In addition, our findings challenge a widespread skepticism in the literature to the effectiveness of technocratic (bureaucratic) controls in KIFs, as well as the notion that normative controls are better suited to address the various contingencies of the knowledge-intensive organization. We claim that proper design of an MCS that adequately caters to the behavioral rationality of the neo-liberal employee may offer an alternative to the reliance on normative control in MCS design. Robertson and Swan (2003) contend that normative control, based on widely held common values, offer the best chance of retaining a loyal workforce, inherently autonomy-seeking and otherwise prone to "voting with their feet". Barker (1993) suggests that socialized normative controls offer an even stronger commitment than technocratic controls, based on the notion that employees become self-disciplining and the fact that socialization offers enforcement through peer pressure. Our empirical findings add to this discourse as we observe that a flexible enough technocratic MCS may be well consistent with a high degree of autonomy for employees. We also contend that the technocratic system gives rise to a sense of autonomy by allowing the individual to measure and produce human capital and by doing so creating highly self-monitoring employees.

Moreover, some previous researchers have also emphasized the importance to consider management control through organizational values in order reach strategic goals, but have generally been wary of trying to impose managerial normative control on already existing professionally held values (Abernethy and Stoelwinder, 1995; Robertson and Swan, 2003; Starbuck, 1992). This results in the possibility of having two separate sets of values, which may lead to incongruence between on one hand behavior that acts according to managerial objectives and on the other hand behavior that acts according to values held by the professionals. Our response to this dilemma is that the concept of the neo-liberal employee, as applied in this study, may offer a solution by decreasing the reliance on normative control in MCS design. As should be clear from Section 4, the need to foster commitment through norms is not paramount at NewCon. Instead management, through a deliberate MCS design, aligns the interest of the entrepreneurs of the self (employees) with the strategic objectives of the firm. Management thus appears to address the question of whether to impose an external logic on the employees' actions by draping their objectives in a manner that is consistent with that of those of the controlled. Such MCS design, in accordance with the values of those it

aims to control, is in line with notions of Abernethy and Stoelwinder (1995) and Starbuck (1992).

Our findings further suggest that career model control draws on a corresponding logic to the one described in research concerning identity control. This literature generally argues that such control is particularly powerful because it rests on the fact that those controlled constantly seek to affirm their identity, thus implying strong compliance through predominantly *internalized* control measures (Alvesson and Kärreman, 2004; Alvesson and Spicer, 2016; Ladva and Andrew, 2014; Robertson and Swan, 2003). Similarly, we claim that career model control internalizes the control measures and promotes self-discipline among employees by exploiting their behavioral rationale - compliance is thus self-driven and anchored in a seemingly neo-liberal logic. Moreover, the career model control seems to bypass the issue of the divided identity, one corporate and one personal, described in Mueller et al. (2011). Reserving ourselves for the possibility that the neo-liberal rationality might not be ubiquitous at NewCon, and consequently compliance might not be universal, we find that the career model of control seemingly provides a high degree of self-monitoring, as compliance to the management controls is essentially defined in terms of self-interest.

In terms of interplay between control mechanisms, we observe emergent socio-ideological controls stemming from the career model in the form of a performance culture. Accordingly, we confirm findings presented by Alvesson and Kärreman (2004a,b). In addition, we note that informal socio-ideological control seemingly reinforces, and is reinforced, by the neo-liberal rationality of employees. Based on this we would argue that such informal socio-ideological controls could be seen as an innate expression of the persistent focus on the entrepreneur of self to increase his human capital.

5.2 Macro-socialization as a contingency in MCS design

To answer our second research question, this subsection deals with the implications of considering macro-socialization properties of employee behavioral rationale in MCS design of KIFs. We argue that the proposition to allow for employee behavioral rationale shaped by macro-socialization in MCS design, exemplified by conceptualizing employee behavioral rationale as neo-liberal in NewCon, provides an additional dimension to MCS design in KIFs. Our findings suggest that adequate consideration and exploitation of such rationale can

reduce the tension between autonomy and control in KIFs. Accordingly, the notion of considering employee rationale anchored in macro-socialization is compared to existing literature concerning employee rationale within the MCS and KIF domain.

On the basis of his paper on contingencies in MCS design, Chenhall (2003) concludes that: *"an adequate understanding of the contingencies involved is paramount for effectively designing an MCS "*. We argue that the use of Foucault's neo-liberalism in this investigation serves as support for this notion. By considering the behavioral rationale of employees as a contingency in NewCon, we provide novel insights to MCS design in KIFs. Translated through the categorizations of Petroulas et al. (2010), Foucault's neo-liberalism could be described as a "macro-socialization", achieved through a set of social structures or norms that exist at a macro level. We argue that the neo-liberal logic, apparently playing a prominent role among the NewCon consultants, may be seen as a form of macro-socialization based on Foucault's notion of the general "economization" of society, which would affect people society-wide, including potential employees. We also contend that this assertion holds important implications for how management control systems should be designed, as well as for the effectiveness of different types of management controls. The notion of career model control, discussed in 5.1, serves as perhaps the most evident example of such implications. Further, in contrast to our investigation, much of the previous literature on MCS in KIFs has focused on so called micro-socialization, based on values held by e.g. a certain profession due to similar education, professional socialization etc. (Alvesson and Spicer, 2016; Abernethy and Stoelwinder, 1995; Ladva and Andrew, 2014; Mueller et al. 2011; Raelin, 1985; Starbuck, 1992). Our findings suggest that previous research may have failed to provide a holistic perspective on employee rationale, which in turn implies that employee objectives and organizational objectives are not fully aligned. By considering and exploiting the macro-implications on employee rationale, as illustrated by career model control in NewCon further alignment may be accomplished.

As the research concerning normative or socio-ideological control generally seeks to direct employee behavior by way of aligning employee attitudes with a certain mindset, assumed to be instrumental in achievement of company objectives (Alvesson and Kärreman, 2004; Alvesson and Spicer, 2016; Abernethy and Stoelwinder, 1995; Ladva and Andrew, 2014; Mueller et al. 2011; Raelin, 1985; Starbuck, 1992), proposals often include methods to influence professional values and identities to impose organizational values or objectives.

However, the use of such controls generally requires "personal sacrifices" of employees as portrayed by the recurring cases of "gaming" (Alvesson and Spicer, 2016; Ladva and Andrew, 2014) and division of the self (Mueller et al. 2011). To a certain degree, the MCS observed in these investigations seem to be engaged in manipulating the professionally held norms and identities by using, and sometimes even distorting, the norms and identities of employees to achieve a high level of compliance (Alvesson and Spicer, 2016; Kärreman and Alvesson, 2009; Ladva and Andrew, 2014; Mueller et al. 2011; Robertson and Swan, 2003). The personal sacrifices of employees are inherently connected to the tension between autonomy and control in KIFs, and imply that employee and organizational objectives are not fully aligned. By considering and exploiting the perhaps more overlooked macro-socialized employee rationalities of behavior, as illustrated by career model control in NewCon, the result might be a better fit between MCS and employee behavioral rationale - career model control rests on the perception that the best ways for employees to achieve their own objectives is to fulfill to organizational objectives. Thus the principal-agent dilemma traditionally inherent in MCS design is handled through a strong alignment between, perhaps to the point where there is no useful distinction between the two, as the agent, in pursuing the appreciation of his/her human capital, is also working for his/herself.

We further conclude that, by directing employee behavior in a manner where it both acquiesces management (hard work) and the desire of the employee (investment in human capital), career model control comes close to resembling a self-monitoring design. As the career model allows the "entrepreneur" to recurrently observe the growth of his/her human capital, thereby empowering the individual to maximize his/her future income, compliance appears to be rather internalized (as described in 5.1). We thus argue that the distinction between principal and agent becomes vague and that our findings indicate an overlap between the two categories. This suggests that the notion of macro-socialization through a better understanding of the employee behavioral rationale can contribute to principal-agent issues inherent in designing management control systems by allowing for MCS that better align strategic objectives and employee behavior.

6. Conclusions

The general aim of this study is to contribute to existing research on how managers can use different types of management controls to balance the tension between autonomy and control in KIFs. More specifically, we have focused on a rather under-investigated theme in the MCS and KIF domain: how assumptions of behavioral rationale may affect the effectiveness of different categories of management controls, as well as on the MCS design in KIFs. Our ambition was operationalized into our two key research questions:

   (1) *How does employee behavioral rationale influence the effectiveness of different types of management control mechanisms in KIFs?*
   (2) *What are the implications of considering rationalities of behavior in MCS design?*

We have sought to answer these questions by combining Foucault's theories on neo-liberalism, conceptualized through the notions of *humans as human capital* and *entrepreneurs of the self* (Cooper, 2015), with Alvesson and Kärreman's (2004) framework of technocratic and socio-ideological control. By using this theoretical framework to analyze the MCS employed in our case company, we highlight the underlying behavioral rationale of employees. Our findings extend the view of the nature of employees described by existing literature and contribute to the discussion of how behavioral rationale might affect the types of management controls employed to balance the tension between autonomy and control in KIFs.

Main contributions to the MCS and KIF domain

In our single-case study we found clear empirical evidence of a high degree of compliance to a predominantly technocratic form of management control, ostensibly mirroring the findings of Alvesson and Kärreman (2004). We were further able to identify a well-developed MCS in the form of a number of technocratic controls revolving around the personal development of consultants. These controls are reinforced by an informal socio-ideological control in the form of a strong performance culture, emerging from the technocratic controls, and to a lesser extent from shared organizational values expressed through a pronounced value statement. The ensuing control package could be summarized as operating in the form of an elaborate career model for the employees, that through management accounting language embedded in the technocratic controls, is used to communicate and exploit a highly economized view of

the individual's personal development. This, in turn, offers an interpretation of management control measures as mechanisms of investments in the human capital of employees and thereby allowing for strong alignment between organizational behavior and the strategic objectives of the firm. In this investigation, we refer to this control mechanism as career model control.

Firstly, our study contributes to existing research on MCS in KIFs by exploring how technocratic control may be used to balance the tension between autonomy and control. Through controls that focus on inputs of production, flexibility and autonomy in project work is maintained (Hartmann and Vaassen, 2003). By defining technocratic control in personal development terms, employees can retain a high degree of autonomy by being allowed ample opportunities to work on increasing their human capital while simultaneously pursuing the firm's strategic objectives. This suggests that technocratic controls, designed on the basis of the underlying behavioral rationale of employees, can achieve similar, perhaps stronger, internalization of control in KIFs, as that of the socio-ideological control generally proposed in previous research (Alvesson and Kärreman, 2004).

Secondly, this study contributes to a deeper understanding of the crucial role of MCS design for effective control in KIFs. Hence our findings suggest that management of KIFs should adopt a wider perspective on how underlying rationalities of behavior among employees and how these affect the effectiveness of MCS. We also argue that researchers within the domain may benefit from such broader perspective on underlying rationalities of behavior. More specifically, our findings highlight the importance of acknowledging macro-socialized characteristics (Petroulas et al. 2010) that may affect the behavioral rationale of the employees. Our study thus implies that MCS might benefit from being "dressed" or communicated in a manner that directs it towards such behavior rationalities. Considerations of employee characteristics of these kinds are probably especially relevant in industries that are highly dependent on attracting and retaining personnel of a high professional standard. In view of the general shift towards more knowledge-intensive industries in Western economies, such considerations are likely to become increasingly important for the design of MCS.

Limitations

The use of a single-case study, based on interviews as the main source of empirical data, involves a number of inherent limitations that may give cause to questioning the validity as well as reliability of the results.

Firstly, collecting our research data mainly through semi-structured, face-to-face interviews may imply concerns regarding the extent to which the data obtained reflect the actual reality studied. One such issue is the representativeness of our sample of 15 interviewees out of the total NewCon staff of 50. To mitigate the risks of bias for this reason, selected interviewees were spread out across all hierarchical levels of employees. Another crucial issue is the risk of (unintended) interviewer bias due to the appearance and behavior of the interviewer in the face-to-face interaction with the interviewee. This risk may have been particularly pertinent in this study as one of the researchers has a recent engagement history with the case firm. To avoid bias of this kind, the interviews carried out according to the most standardized format regarded possible in view of the qualitative nature of the interviews, and the researchers took great care to avoid appearing in ways that might risk exerting undue influence on the interviewees' answers.

A second, and for this study conceivably more serious type of limitation, has to do with the generalizability of the results. Strictly speaking, the findings of a single-case study cannot in any objective way be generalized beyond the case from which the data is obtained. However, such a stance would imply that all kinds of case studies would be more or less meaningless, an obviously unreasonable view. Instead the possibilities to generalize findings of a study of this kind have to be based on qualitative judgments about the representativeness of the studied case(s) within a broader context of more or less similar entities.

Applying this reasoning on the present study, it should be noted that NewCon is a very typical exponent of an, albeit limited, class of international management consultancies, many of which employ similar types of management control principles and procedures. We therefore feel confident to suggest that our findings may be reasonably generalizable to at least this limited circle of "colleague firms". However, beyond this group of companies the generalizability rapidly decreases. Yet it may be assumed that at least certain aspects of the findings may have some validity among a broader context of KIFs, including e.g. other

categories of consultancies, law firms, auditing firms and other organizations with workforces dominated by well-educated and highly aspiring professionals.

Suggestions for future research

An interesting and potentially fruitful continuation of the line of research of this study would be to extend this research to other types of knowledge-intensive industries. The industry investigated here, comprised of major, international management consultancies, appear to have relatively elaborated MCS. It would be interesting to find out to what extent our findings may hold true also in other industries providing highly sophisticated services, beginning with those most similar to the one studied here, e.g. other types of management consultancies, other consultancy industries, major international law firms, the "Big Four" international audit firms etc., and then gradually move along the scale to other service industries and manufacturing industries with a high knowledge-content of their products.

Another interesting line of research would be to investigate to what extent some the neo-liberal rationality can be generalized to a broader universe of firms within particular KIF industries. Such approaches would for time and cost reasons have to focus on a few specific issues that can be operationalized in relatively simple and straightforward research questions that can be administered on a larger scale through multiple-case or even survey-type investigations. Admittedly, such studies can only provide relatively superficial answers compared to the case-study approach of this and many other studies of this research domain. Nonetheless, it would contribute significantly to the knowledge base of this domain to have a better understanding of how widespread such a behavioral rationality may be in KIFs, as it would have important implications for how MCS should be designed.

As a third line of worthwhile future research we would propose studies aimed at deepening the knowledge of potential tensions in the career model MCS. Given certain observations in our interviews regarding employee frustration when they did not perceive that the management control system allowed for rapid enough development, it might, for example, be interesting to investigate possible inherent tensions between strategic objectives and employee reactions in an MCS based on personal development.

7. Bibliography

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8. Appendix

#	Title	Date	Communication mode	Duration
1	Partner	2017-03-03	Face-to-face	30:04
2	Partner	2017-04-03	Telephone	33:34
3	Junior Partner	2017-03-24	Telephone	44:51
4	Junior Partner	2017-03-10	Face-to-face	55:28
5	Junior Partner	2017-03-22	Telephone	70:43
6	Junior Partner	2017-03-14	Face-to-face	56:16
7	Project Manager	2017-03-30	Face-to-face	49:45
8	Project Manager	2017-04-04	Face-to-face	54:49
9	Senior Consultant	2017-03-29	Face-to-face	58:18
10	Senior Consultant	2017-03-29	Face-to-face	51:12
11	Senior Consultant	2017-04-05	Face-to-face	48:59
12	Consultant	2017-04-05	Face-to-face	33:54
13	Consultant	2017-04-05	Face-to-face	54:43
14	Consultant	2017-04-12	Face-to-face	55:30
15	Junior Consultant	2017-04-12	Face-to-face	51:12
16	Staffing Officer	2017-04-04	Face-to-face	33:48
17	Recruitment Officer	2017-04-04	Face-to-face	36:22