

Responding to Class Theft: Theoretical and Empirical Links to Critical Management Studies¹

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Introduction

The purpose of this paper is to suggest closer linkages between the fields of Postmodern Class Analysis (PCA) and Critical Management Studies (CMS)². The proposal is that CMS³ might contribute for example to the empirical engagement with the over-determined relations between class and non-class processes in work organizations (this appears to have received relatively little attention in PCA) and PCA's theoretical and conceptual commitments may provide one means for CMS to engage in class analysis. CMS's focus on power and symbolic relations has produced some neglect of exploitation and class, in surplus terms (see Rowlinson, Hogan and Hassard, 2001; Rowlinson and Hassard, 2000 for discussion of this point). Both fields share similar although not identical political and ethical commitments.

To deal with these two points (the contribution of CMS to PCA and vice versa) the paper firstly establishes some grounds for CMS's contribution to PCA. The argument here is that CMS's *critical* analysis of the management and organization of workplaces (wherever they may be) could help unpack the complex relations between the class and non-class processes that make up these sites. In order to make the case for this contribution I open with a brief discussion of points made in Resnick and Wolff's recent

presentation of the point and purpose of Marx's notion of class (2005). I then sketch out the features from a range of CMS-linked works that might be useful for PCA scholars. I turn particularly on Covalleski et al.'s analysis of control practices in large accounting firms (1998). Then, turning to the contribution that PCA might make to CMS, I re-read Covalleski et al.'s work for 'class'. An understanding of class processes does 'lurk' in CMS-related works, such as this one, but what is required is a theoretical and analytical framework, such as that developed and refined by PCA authors, to draw these out. I conclude by briefly summarizing the points that could be drawn from the Covalleski et al work via the PCA class framework.

Querying theft and awareness

In their recent call for a renewed class politics, Resnick and Wolff (2005) rally against the injustice of the capitalist form of class 'theft' and the processes that *repress* our knowledge and experience of this injustice. The clear purpose of this work is to encourage us to think, talk, dream and propose *different* futures: to help us conceptualize and articulate a world where the staggering extraction of surplus labour from workers (for example Chinese workers at the current period) would be considered intolerable as serfdom and slavery were before it. I support their purpose of challenging the current mode of exploitation. However, their argument makes a series of claims about the orchestration of class theft that I wish to explore further.

Resnick and Wolff argue that as workers we are not only robbed of a portion of the wealth we produce, but our lack of conscious understanding of this theft intensifies the violence and misery of modern society.

By robbing workers of a portion of the wealth that embodies what their brains and muscles have produced, exploitation causes profound psychological distress alongside material deprivations. Lacking a conscious understanding of their exploitation, alienation, and its complex, negative social effects, the distress gets displaced often into the realm of workers' unconscious lives. There, it aggravates the debilitating scourge of self-blame, scape-goating of "others," rage, violence, and depression that seems to pervade modern life.

Resnick and Wolff argue that this lack of conscious understanding is perpetuated in three key ways: by the incessant celebration of capitalist hegemony in most forms of public life, the attention paid by political and social movements to 'power' and 'property' (rather than to surplus) theories of class, and our 'unconscious' processes that make it difficult for us to confront our victimization in class processes. Each of these points (hegemony, class as power and property rather than surplus, and the psychodynamics of victim-hood) are important in explaining the generalized lack of conscious understanding of class in surplus terms. But what is missing from Resnick and Wolff's presentation is I think some sense of *how* this seeming lack of conscious understanding is orchestrated at those moments where the exploitation and alienation takes place, namely, in and around places of work (obviously this could take place anywhere: in and around work organizations, families, the state and as part of leisure and consumption practices). Following Marx, Resnick and Wolff locate the 'crime scene' of class theft very precisely. For them the surplus that

workers produce is 'systematically taken from them immediately inside the production process' (ibid.: 34). The suggestion here is that to understand - and thus to change - how and why we as producers and receivers of surplus labour seemingly lack a conscious understanding of these relations requires some analysis of the dynamics underway 'immediately inside the production process'. Of course this is not to then assume that workplaces such as homes, factories, schools etc are the only locations of class theft. But it is to suggest that the focus of our efforts might be these institutionalized settings.

A review of work by Postmodern Class Analysis scholars suggests that only a small number study, in a strongly empirical but theoretically informed sense, the dynamics of the workplaces – see for example Hillard's work on industry and organizational change (1998, 2004); van der Veen's work on prostitution (2001), Curtis's work on higher education (2001) and Gibson-Graham & O'Neill analysis of multi-national corporations (2001). CMS, in some contrast, attends directly to the dynamics and problematics of 'understanding', knowledge and practice 'immediately inside the production process' and includes a strong empirical dimension to this work.

Of course Resnick and Wolff (2005) are not unaware of the complex organizationally infused ways in which cultural and political processes bear on and are shaped by class processes (2002). But I would suggest that by limiting their explanatory gambit to capitalist hegemony, the

weakness of political movements and ‘unconscious’ processes (that ‘save’ us from confronting our victimization) they have, to a degree downplayed the importance of practices and relations that help organize our class positions as producers and receivers (both subsumed and fundamental) of surplus labour as part of the relations that structure work places (again wherever that might be). In other words, what is missing from Resnick and Wolff’s account (and what I suggest is available in resources drawn from CMS) is an engagement with the question of just how unconscious, political and cultural processes are ‘played out’ in the locations where, as Resnick and Wolff correctly assert, this theft takes place.

Stepping inside the gates with Critical Management Studies

Critical management studies is probably best identified, in the first instance, as a political movement aiming to debunk and challenge conventional or normal management knowledge, management education and management practice. Critical management studies might also be identified as a ‘home’ for left-leaning academics who found themselves in business schools as a consequence of both the dramatic expansion of these schools through the 1980s and 1990s. Only in the second instance is it identifiable as a theoretical enterprise. This institutional location creates certain effects. It helps to explain on the one hand the strongly empirical, but not empiricist, focus to CMS research. A claim on the legitimacy of the critical frameworks is most often founded on empirical grounds in the first instance e.g. evidence of debilitating power struggles, inequality and alienation of work environments.

This institutional location also helps to explain CMS's rather polygamous approach to theory. CMS includes a range of divergent approaches to the critical study of management⁴. These include strands of poststructuralism, critical theory, feminism and labour process analysis and recently postcolonial readings of management knowledge and practice [see Alvesson and Willmott (1992, 1996 and 2003), Fournier and Grey (2000), Zald (2002), *Organization* (2002), Prasad, (2003)]. What seemingly unites these various frameworks is their ability to guide critical management education practice that challenges orthodox managerialist knowledge and practice.

In research terms CMS does have two particular concerns, or 'entry points' (Resnick and Wolff, 1992). One is challenging established and orthodox formations of management knowledge (see foot note 5) and the second is how human identity/subjectivity is shaped by the political and cultural dynamics of *organizational* knowledge and practice. Some of this work in set in the context of relations between labour and capital could be understood as a mature form of labour process analysis (Braverman, 1974), and particularly the extension of Michael Burawoy's work (1979;; Willmott, 1997). Critical Management Studies' particular contribution could be seen as extending to managers and management work Burawoy's insights. Burawoy argued that workers active consent to capitalist workplace regimes is orchestrated by their engagement in workplace games e.g. piece rate regimes. Burawoy (the radical sociologist turned shop machinist

for his machine shop ethnography) offers the following comment on his own seduction and enrolment in the workshop production game.

When I first entered the shop I was somewhat contemptuous of this game of making out [achieving production levels that produced incentive payments] which appeared to advance Allied's profit margins more than operators' interests. . . . Once I knew I had a chance of making out the rewards of participating in a game in which the outcomes were uncertain absorbed my attention, and I found myself spontaneously cooperating with management in the production of greater surplus value'. (1979:64).

If we take CMS as an extension of Burawoy's work then it could be regarded as an empirically engaged and organizational focused analysis of what Resnick and Wolff identify as the 'unconscious' processes that both produce and 'save' us from confronting our victimization in class relations.

What CMS would suggest is that efforts by managers to secure the conditions of the production of surplus labour from workers are not simply a consequence of the imperatives of, or some alignment with, the interests of financial capital. Rather they are built by us, as material subjects, upon our effort to secure a relatively stable sense of self through work practices and organizationally legitimate forms of knowledge⁵. CMS-related empirical work around this 'entry point' show however that our relations with the knowledge and practices that make up organizations are not simply consenting or compliant, but also involve complex locally orchestrated mixtures of cynicism (Fleming and Spicer, 2003), ambivalence (Fincham, 1999), self-protectiveness (Knights and Willmott, 1989), careerism (Grey, 1994; Willmott, 1997) and routine forms of

resistance (Prasad and Prasad, 1998)⁶. Prasad and Prasad (1998) shows for example that workers and managers maintain and develop cultures of critique and questioning of owners, bosses, wages, incomes, and the distributive practices and circumstances that surround them which include forms of routine resistance (see also Collinson, 1992; 1994; Holmer-Nadesan, 1996; Taylor and Bain, 2003)⁷.

As a research field CMS seeks to explore just *how* our in/attention to such knowledges is orchestrated and managed as part of organizational processes themselves. In order to illustrate such work I offer a short overview of Covalleski et al's Foucault-inspired analysis of the political practices of accounting firms (1998). Through this I hope to show what Postmodern Class Analysis might glean from CMS-related work. I then use the same example to suggest how Critical Management Studies might draw on Postmodern Class Analysis⁸.

Covalleski et al's critique of managerialist practice in accounting firms is representative of CMS on a number of counts. It exemplifies the Foucauldian strand of work (arguably its most prominent recent source of theoretical inspiration), its commitment to empirical work, and the field's key entry points. The paper shows how management and organizational practices amount to only slightly veiled attempts to orchestrate not in any straightforward sense the inequality of returns from work done, but the willing subjection to the organizational prerogatives and practices⁹.

Empirical and conceptual focus of Critical Management Studies

Drawing on extensive ethnographic field work with senior staff in the Big Six (at the time) accounting firms Mark Covalleski and his colleagues (1998) provide a compelling analysis of the political and subjective processes by which people are enrolled in and come to intensively engage with the work of these large accounting firms ¹⁰. The authors show, particularly, how the objectifying and subjectifying elements of the processes of mentoring and management-by-objectives (MBO) conspire to produce 'corporate clones' (ibid.:324) whose *very sense of themselves* is tied to organizational objectives and control. Management by Objectives, as the name suggests, is a planning and evaluation activity that came to prominence in the 1960s. Usually run on an annual cycle, it involves objective setting, the allocation of objectives and the monitoring and evaluation of performance against these (a managerially forced means of 'making out', in other words). Mentoring meanwhile can be regarded as a formalization of 'master-protégé' type-relationships. Here senior staff are assigned trainees whom they are expected to coach and support through confessional and pedagogical dialogue. Trainees typically expect to develop close relationships with mentors that will enhance their careers. Mentoring thus personalizes and makes routine, hierarchical relations of influence and authority and reinforces the particular positions of 'trainee' and 'partner'. Both MBO and mentoring meanwhile (but in different locations and with different audiences) require staff to 'talk about the details of their performance, emphasizing their failings and remedies for

overcoming them' (ibid.:303). Through this, and in the context of senior staff, junior staff tend to tie themselves to these organizations by taking the organization's norms and objectives as means of evaluating and monitoring who they themselves are or are expected to become. Covalleski et al. show how each of these formal practices conspire, in different ways, to enforce discipline and conformity to organizational objectives. Trainees and managers do not simply enact a dull servitude to such techniques rather they, like Burawoy's colleagues, become absorbed into 'making out' in a 'game' that brings together promotion, identity and hierarchy. Indeed part of the role of mentors is to encourage protégés to 'game' the system to maximize or speed up benefits such as promotions. This is not to suggest that resistance to these techniques is absent. In fact it is assumed and to a degree embedded in the process. Covalleski et al relate the story told to them by one partner (Note: recorded at an exit interview):

Every year when they called you in for your review, it's always 'Well, you did great this year. You did wonderful. Now, what are you going to do, to do twenty percent more next year?' Felt great the first couple of times they said it, but by your sixth or seventh year in [partnership], and you're doing twenty percent more every year, there's got to be a point when you say, 'Gee, how much more can I do?'(1998:293)

Covalleski et al. offer the following comment on this disclosure.

Partners were unwilling to discard their professional autonomy for the greater good of the firm, thereby signalling that their conformity to such control techniques was incomplete and that they were effectively resisting the management of their activities. (ibid.:293).

The authors go further however to argue that such resistance to MBO, paradoxically, reinforces the importance of *mentoring* (a disciplinary practices that constitutes and confirms a professional identity), and the self-disciplinary processes that are its primary target. In other words, the formal firm-based planning and evaluation processes of MBO, together with the powerful master-apprentice relations of mentoring are not just complementary in conspiring to further enhance staff and partner subordination to organizational objectives, but provide a counterpoint to each other in terms of the resistance that each can produce.

In terms of our broader argument, the Covalleski et al paper illustrates how organizational practices (such as MBO and mentoring) are implicated in our 'conscious understanding' of the class, political and cultural processes in which we find ourselves. This is not to suggest that we are somehow duped, hopelessly seduced or necessarily powerless in the face of such practices. But it is to suggest that 'consciousness understanding' must be understood to be contradictory and distributed in and through both formal and informal organizational practice and knowledges. Resnick and Wolff argue that our lack of conscious awareness of class theft is orchestrated by

capitalist hegemony, social movements that lack clear attention to class, and unconscious processes. Of course each is important in a general sense in explaining our variable complicity and victimization in class processes. What CMS related work such as Covalleski et al paper potentially adds is an organizational dimension to these explanations. Organizational practices such as MBO and mentoring do provide a means of securing a (relatively) stable sense of self in organizational terms and thus could be regarded as important in terms of unconscious processes. But clearly they are also a lot more than this. They provide and furnish a complex set of political relations and cultural meanings that confirm hierarchies and thus legitimize class relations (in surplus terms). Our engagement in them helps to explain our inability to confront our positioning in class relations, and our active and variable engagement in our own exploitation. CMS's work bring to light some of the complex ways that these dynamics are played out at 'the point of production', wherever that might be located.

Class and its contribution to critical management studies

Postmodern class analysis and its particular concern with exploitation potentially provides a means for Critical Management Studies to re-engage with class in Marxian (rather than Weberian) terms. In the remainder of this paper I briefly sketch out how this might be done? For the sake of continuity and brevity, I illustrate using Covalleski et al.'s work. Here I simply sketch out how class analysis, in surplus labour terms, might be set alongside, but not conflated with, the political and subjective dimensions that the original authors prioritize.

Covaleski et al.'s work uses Foucault's discussion of disciplinary power and technologies of the self to explore how firms inculcate staff in normalized forms of control. From a class perspective such work could justifiably be accused of conflating class and power processes (Resnick and Wolff, 2005:36). The distribution of surplus labour produced by staff and partners, and distributed to partners as 'first receivers', tends to be either taken-for-granted or treated as an effect of the subordination of workers to organizational regimes.

Yet some features of the Covaleski et al.'s work could be used to read the class processes of such firms. For instance MBO includes both financial and behavioural aspects. The financial elements identify the partner as 'a revenue stream' and calculate a 'realization rate' (billed hours minus costs)¹¹. Such a metric allows the comparison of both individuals and offices.

Practice offices were subject to periodic visits by the firm's deputy managing partner to ascertain if the office was 'meeting plan' [achieving targets]. . . These plans focused almost solely on financial goals. (ibid. 309)

MBO then, as a practice, articulates both class and political processes. Speaking in class terms (rather than in terms of the meanings that are attached to MBO), MBO appears to establish and normalize, at both office

and individual 'levels', particular levels of effort and thus levels of surplus labour production.

Resnick and Wolff's framework (1987) posits that class, power, cultural and natural processes rely on each other for their mutual effectivity. 'Class' analysis involves investigation of the practices and relations that articulate class positions, and the flow of surplus labour between such positions (Resnick and Wolff, 1987:1992; 2003a)¹². Without conflating class and power, we can suggest that class positions (fundamental and subsumed) are given effectivity by the practices and relations that make up, for example, what is labelled here as MBO and mentoring. Postmodern class analysis might suggest that partners occupy at least three class positions depending on the practices that address them. They may occupy fundamental class positions as producers and receivers of surplus labour (their own and others), and subsumed positions as managers and mentors of others in fundamental and subsumed positions. The position of 'receiver' meanwhile is exercised via a raft of practices that include partner ownership practices and mechanisms for the distribution of the firm's surpluses (or losses).

The practice of mentoring meanwhile works, via political and cultural means, to locate the trainee in the position of producer of surplus labour. Such practices are based on trainees coming to understand themselves through cultural/symbolic processes as possibly, at some future time, taking up a position as a partner - and thus occupying the class position of

receivers of their own and others' surplus labour. Thus we might say that together, mentoring and MBO can be regarded as institutionalized configurations of class, power and meaning (cultural) processes.

We can also identify in Covalleski et al.'s work the links between capitalist and non-capitalist class processes, notably between the firm and family. Postmodern class analysis explores the 'theft' of surplus labour inside the production process *wherever that occurs*. The family, like the firm, is not only a location for particular practices that exercise political, cultural and natural processes, but also a site of production and appropriation of surplus labour. Traditionally men have occupied a position as receivers (and consumers) and women as producers of household surplus labour. In the case before us, family class processes are linked to those within the firm in two ways. Spouse labour is directly appropriated by the firm, and spouses are drawn into the disciplinary practices that surround this appropriation. Covalleski et al. note:

It was also reported to us during interviews that even having the correct spouse, one committed to the firm, could enhance one's career. The firm in effect was getting a 'two-fer' (two for the price of one). . . Spouses were expected not only to represent the firm at client functions, but also with the firm member to whom they were married. The regional managing partner [they had spoken with] proudly stated that he sent the entrepreneurial reports [on financial goals to be achieved] home to the partners' spouses 'to add a little

more pressure' for achieving the individuals', office's, and region's objectives'. (ibid.:312).

Here we can see how choosing one's partner, and the practices and relations of one's family, are drawn into the firm's production and distribution of surplus labour (e.g. 'two-fer'). The regional managing partner's practice of sending reports of a partner's expected financial objectives home to the spouse can be read as an attempt to intensify this exploitation. While the regional partner seems to identify this as an innovative practice (others might regard it as an insidious use of power), the practice can be regarded in class terms as an effort to more closely connect political and class processes of the partner's household to the firm.

Of course we do not know how spouses responded to being sent their partner's 'report card'. Spouses might simply discard such messages. We also do not know why 'extra pressure' was needed. It seems possible that resistance by the firm's partners to the application of intensified financial objectives (noted above in the '20 percent more' comment) might have spurred this 'innovation'. Alternatively, the regional partner's move might have been defensive. Spouses may, individually or even in groups, be attempting to consolidate their positions (in class and political terms) - perhaps as a consequence of developing feminist sensibilities - and were trying to exact a greater contribution from their spouses, as *partners in household and family labour processes*, and not simply as partners in the firm. If this is the case (and it would require some further empirical work to

establish), Covaleski et al.'s work might support further discussion of how families become sites of sometimes destructive conflict as a consequence of being drawn into, or suffering from, the intensification of the firm's disciplinary practices (Fraad, 2003).

What might we draw from this discussion regarding the original issue of the links between class theft and the claim that workers lack 'conscious understanding' of exploitation? Covaleski et al. identify some shuffling resentment to the intensification of partner labour in these organizations. But the key point they make is that a powerful combination of organizational practices (MBO, mentoring, and hierarchical practices) that bear on workers and partners as individuals and groups ('offices'), and in some cases draw in their spouses and families, mediate how workers (partners and staff in this case) understand and respond to such conditions. They argue that such practices produce staff whose very understanding of themselves (while not closed off) is tied to, and measured against, organizational objectives (demanding financial results and exacting behavioural obedience). The claim here would be that the application of these forms of knowledge that reference class distributions (although not necessarily expressed in class terms) and political subjection are set aside. In other words, the Covaleski et al. work highlights how the complex interplay between forms of organizational knowledge and practice, embodied relations, and the particular proclivities of our relation to ourselves mediate (but does not determine) forms of understanding and practice 'inside the production process'. The work thus shows how, class,

power and cultural processes reinforce each other (in sometimes paradoxical ways). It shows how knowledge of class processes, which we might tentatively suggest is akin to notion of 'realization rates' (Bryer, 1999b) and could be translated by workers as 'exploitation rates', is subsumed by the problematics (orchestrated by the organizational practices discussed above) of taking up institutional positions made available by political processes. The form of analysis suggest that, in some locations, we do not so much consent to or tolerate our own exploitation; rather we conspire with 'our'-selves and others (e.g. mentors and colleagues) in our own exploitation. Of course such organizational processes are not totalizing or determining and in a sense their very openness makes them even more seductive. But the seemingly contradictory, irrational or counter-intuitive conclusion we reach here is that practices such as MBO and mentoring help to produce actors and agents who, by the very nature of who they are, seek to achieve objectives that include their own exploitation.

Implications

What are the implications of these points for the two fields of study we have been discussing? Work, such as the Covalleski et al. paper which I take to be representative of CMS, points toward empirical work that may extend discussion of the processes that shape the clearly highly variable understandings we have, as workers and managers and even partners in accounting firms, of class theft¹³. Such work provides a means through which postmodern class analysis might engage in a more extensively

empirical discussion of the 'production process'. Meanwhile PCA's political commitments and its analytical framework (with its opposition to reductionism, determinism, rationalism and empiricism) potentially provides a means of engaging in class analysis in work underway in Critical Management Studies. Particularly, it may provide a means of developing a form of critical institutional analysis (Cullenberg, 1994) that explores the interpenetration and complexities of class, power and cultural/symbolic processes within organizations.

But in more general terms both fields could be said to be grappling with a similar question: how and why we as people ignore or put aside certain kinds of available knowledge of those processes that exploit, oppress or dominate us, and what should be done about it? The hope here would be that through some interconnection PCA and CMS can contribute to the development of organizations and societies where such 'understanding' is drawn on and used, explicitly and openly, to challenge exploitation, oppression and subordination wherever it takes place.

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Notes

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² For an overview and discussion of Critical Management Studies see: Alvesson and Willmott (1992, 1996 and 2003), Fournier and Grey (2000), Zald (2002) *Organization* (2002). See also links to proceedings from past Critical Management Studies Conferences at: <http://www.mngt.waikato.ac.nz/research/ejrot/>.

³ The necessary use of acronyms such as PCA and CMS is unfortunate. For one thing it displaces into a few letters the complex and indeed rich relations, identities and practices that make these academic communities possible and vibrant. I hope that readers will bear with the acronyms in this case as they are simply an efficient way of drawing attention to a domain of academic work.

⁴ Thanks to Roy Jacques (Massey University, NZ) for this usual shorthand way of presenting the distinction.

⁵ Among the most highly cited CMS works is the feminist deconstruction of classic management texts by Marta Calas and Linda Smircich (1991)⁵. This ground breaking paper uses a deconstructive strategy as a mode of cultural analysis to unpack the seduction at the core of what is taken to be established and accepted knowledge of leadership in organizations. Their argument is that such knowledge draws on, but does not reveal its debt to, a seductive homo-social logic. In other words, accepted and institutionalized forms of leadership knowledge work symbolically to produce seductive relations between leaders and followers and thus to naturalize or obscure relations of domination and servitude. Calas and Smircich are not suggesting that we are the unconscious duped subjects of such knowledge. Their purpose is rather to challenge the taken-for-granted-ness of mainstream and orthodox management knowledge (again

as part of CMS's educative agenda). How managers and workers engage empirically with such knowledge is *another* part of CMS's agenda.

⁶ While the purpose here is to discuss the ways in which *organizational processes* bear on our knowledge of class processes, this does not discount the assertion (which we might locate at the level of public discourse in a market society) that we also respond to capitalist forms of class theft with the rationalization that capitalism offers a better standard of living than any possible alternative. Resnick and Wolff provide a compelling presentation of this last point. They show (2003b) that since the 19th Century a large portion of the US workers have experienced a rising standard of living as wage increases kept ahead of commodity prices. Provided commodity consumption is assumed to be a satisfactory indicator of a standard of living [an assumption that Resnick and Wolff (2005) clearly challenge], then it is hard to deny that our generalized response to capitalist class processes has been to either trade (or accept) a level of social dissatisfaction, high rates of class exploitation for the experience of intensive individualized commodity consumption.

⁷ Such 'worker' knowledges are sometimes referred to as those of the informal or shadow organization. From this, very often, that we draw our understanding of the political, cultural and class processes that could be said to work 'behind our backs' in organizations. Carried along by gossip and grapevines, distributed via humor and joking, supported by long-standing or aggrieved staff, and sometimes used by managers in their political turf battles, such informal knowledge feeds on formal organizational processes. Formal organizational processes are then simply the façades behind which and through which those occupying positions of difference in political, symbolic and class relations are played out. CMS does not assume then that workers are unaware of class

dimensions of these relations, nor that knowledge of class processes is not part of the available, albeit informal, knowledges.

⁸ It is important to pause here and reflect on what is not claimed in this paper. This paper is not claiming that Critical Management Studies and PCA could be theoretical partners. Clearly each is located in different histories, contexts and disciplinary problems. CMS is ultimately a political project with a different trajectory. It lacks a central theoretical apparatus and relies instead on a wide range of critical resources drawn from across the social sciences. While its adversary – managerialism and forms the management and organizational analysis that support it – is clear, the resources marshalled to engage this target vary. CMS has however two particular ‘entry points’: analysis of management and worker subjectivity/identity, and analysis of managerial knowledge and practices (and the intersection between these) grounded in an ethical and political opposition to oppression, domination and subordination particularly within work organizations. Its concern with providing *empirical accounts* of the managerial and organizational practices that produce such effects is in part a means of grounding this opposition.

⁹ The Covalleski et al. piece is also chosen here as an example of work as it was published in a special issue of the management field’s premier US journal, *Administrative Science Quarterly*. Other papers included in that special issue could also be consulted as exemplars of work underway in Critical Management Studies (see particularly Ezzamel and Willmott, 1998; Jermier, 1998.)

¹⁰ In their paper Covalleski et al. recognize the limitations, partiality and contextual nature of the interpretive research they present. While they highlight the various checks on the trustworthiness and significance of the interview data they carried out and the links made to confirm this via other forms of data e.g. periods of observation and archival materials (1998;

307), in the end they note that their work 'should not be seen as exhaustive, authoritative, and passive record of an objective reality' but rather as work that is inevitably an interplay between accounts offered by the accounting firm staff, the researchers theoretical resources and imaginations and the academic and accounting firm cultures that surround both.

¹¹ One of the reviewers raised an important issue as to what the relation might be between the accounting terms such as the 'realization rate', that Covalleski et al use, and Marxian class categories such as the rate of exploitation. I would refer those interested in exploring this to the work by Rob Bryer and his colleagues (Bryer 1994, 1999a, 1999b, 2005), who demonstrate by various means the very close similarities (and strengths for accounting purposes) between Marx's labour theory of value and (capitalist) accounting knowledge.

¹² We might say that while cultural analysis addresses the organization and surplus (or excess) of meaning in organizations, and political analysis addresses the organization (e.g. distribution, concentration, elaboration) of power, class references the organization (e.g. production, distribution, concentration, exchange) of surplus labour. Drawing on work published under the broad label of Critical Management Studies I make two particular claims. Firstly, that knowledge of class processes (the production, realization and distribution of surplus labour) is frequently an element of *workplace cultures* (see for example Ezzamel, Willmott and Worthington, 2004; Taylor and Bain, 2004; Ackroyd and Thompson, 1999). Secondly, that alongside the capitalist hegemony and unconscious processes that Resnick and Wolff identify there are powerful organizational practices and forms of knowledge that *also* have the effect of obscuring or encouraging us to put set aside knowledge of class processes as a meaningful basis for action. In other words, knowledge of class processes is not simply restricted to a 'dangerous few', as Resnick and Wolff suggest, and neither can we assume that some transfusion of such knowledge

would lead to the renewed class politics that Resnick and Wolff seek to inspire (2005). Rather the argument is that knowledge of class theft is available but often displaced primarily as a consequence of the demands and problematics that organizational practices and forms of knowledge induce. My argument is that Critical Management Studies, which takes a particular interest in these dynamics, can contribute to PCA understanding of these dynamics. So just to summarize: I agree that workers lack a *conscious understanding* of class processes. But we should not be surprised to find that such understanding is available to us and that organizational knowledge and practices plays an important role in the mediation of such knowledge (whether such knowledge is used consciously).

¹³ One further implication of this analysis of the Coveleski et al article from a class perspective (which is clearly, to a point problematic as one is analyzing an already published research paper using a different set of analytical resources) is the need to explore the use of a class framework as a basis for questioning research interviewees and participants. One approach here would be to explore how workers and managers actually make sense of the production, realization and distribution of surplus labour in their organizations. Such work is clearly part of the extension of Michael Burawoy's shopfloor ethnography (1979).