Negotiating the networks: A study of telework within chartered accountancy firms in Aotearoa New Zealand

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Abstract

Is telework an acceptable work practice among chartered accountancy firms here in Aotearoa New Zealand? Probably not, according to the research by Rasmusson and Corbett (2008), although their research was not specific to chartered accountancy firms. In fact, there have been no specific studies of the acceptance or otherwise of telework by chartered accountancy firms in the New Zealand context. In the international context, North American research suggests that telework is supported by chartered accountancy firms as a way of retaining skilled staff, especially women accountants, because of the feminisation of the profession (Kranz, 2008). On the other hand, Lightbody (2008), in the Australian context disagrees, citing the accountancy culture of work hard, desire for promotion and the need to put the firm first as marginalising accountants who wished to work at home. This thesis, addresses this question in the New Zealand context.

Studying only those few chartered accountancy firms that accept telework as a work practice, this thesis asks: What is it about how these firms are organised that allows accounting actors to be located productively in their homes? In answering this question, the directors and managers of the participating firms were interviewed and their resulting stories analysed using a form of analysis drawn from Actor Network Theory, a research framework not previously used by telework researchers.

The results of this study show how the traditional networks of the chartered accountancy firm grounded in the office predominate. As a result, the networks of the home have been only marginally successful in intruding into the networks of such firms.

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Chapter 1

Introduction

In the beginning: Reflections

"Do you allow any of your staff to work from home?" I asked a small group of directors of accountancy firms at a Chartered Accountants, Australia New Zealand (CA ANZ) meeting. *"Yes"* was the response of several together. Great, I thought, envisaging that they would have much to tell me about their views on telework. *"Staff often take work home to finish in the evenings or at weekends*[1]*,"* the white-haired elder responded along with the nods of the others which promptly imploded my expectations. "So, would you allow someone to work regularly from home if they asked?" I just did not want to give up. *"No,"* was one head-shaking emphatic response. *"Possibly depending on their family circumstances"* and *"Unlikely, for how would I know they were getting the work done?*" rounded out the responses. But I had sparked their interest, because I had to explain that I was considering researching managers' attitudes to telework in the chartered accountancy profession as a research topic for a doctoral degree. To which one responded, *"Ah, …strange topic for an accountant, isn't it?"* But, I am getting ahead of myself, since I need, as the king in *Alice's Adventures in Wonderland* suggested, to start from the beginning (Carroll, 1865).

Where did my interest in this research come from?

Yes, I agree it probably is a strange topic for an accountant, given the way accountants including myself were, and still are, trained and socialised. However, I blame my interest in the topic on a management paper taken during my postgraduate study. It set me thinking about my own experiences when I took work home irregularly to avoid the continual interruptions that plagued my working day. Bluntly, I found working from home difficult. Even though I had a separate office in my home, where the artefacts of work mingled with those of the home, I had these feelings of guilt because I was not doing homely things like the washing, or the lawns, or the gardening. Then there was the attraction of being able to rearrange the day so that I could sit in the sun and read a novel, putting the paid work off until later, often to be side-tracked by a good programme on the television. However, this irregular

[1] Throughout this thesis I have used italics to present direct quotations from the study participants.

working from home came to an abrupt end when I was moved within the firm from the Finance Department to assisting in the management of an academic unit.

Shortly before moving to this new role, my interest in employees working from home or teleworking was rekindled when Liz, a staff member, walked into my office one day and, being the person, she was, dropped into the closest chair and bluntly stated, "*I want to work from home, ok?"* With my mind on automatic yelling "*Hell no!"* my conscious self without much thought politely enquired "for how long, a day, 2 days?" "*No, no,"* was the response, *"I mean work from home like all the time, you know24-7."* My face must have given away my feelings for Liz leaned forward in the chair and added, *"Aw come on, the idea's great, don't you think. So, what you reckon?"* All my previous prejudices about working at home were assembling themselves as a brick wall in my mind. The first to appear was the symbolistic brick, for would the symbols of the home space affect Liz's work as they had mine? That thought led to the appearance of the political brick, reminding me that if I had issues working from home, then how was Liz going to get all her work done and meet her month-end deadlines? Because if she did not, up popped the economic brick, our debtors' invoices would go out late, which would impact our cash flow forecast which, besides creating a raft of problems, would impact our banking agreements. Finally, there was the reliable computer and internet access, the brick with technology written boldly on it, for Liz lived down the coast with known slow internet connections. With the wall now seemingly unscalable, I felt that Liz had as much chance of being allowed to telework as snow falling in Paihia. But I felt compelled to say, "Liz, have you really thought this through?" And she had. On reflection, I realised that I had transferred my telework prejudices that had led to my negative construction of the reality of telework onto Liz, which I realised was completely inappropriate. Liz might be better able than I was at ordering her day to carry out her accounting tasks. Anyway, the type of accounting work Liz did was essentially output-orientated, so I reasoned that her work could be easily project-managed. But when I raised Liz's request with our director, she had no hesitation in saying no, based on her concerns that the firm did not have processes in place to ensure people working away from the office met their required weekly and monthly deadlines. Perhaps her prejudices, like mine, made telework meaningful to her. However, looking back, she was correct, for all our accounting processes were office-focused.

So, my interest in telework was rekindled, but not my original interest, which had been to understand the degree of acceptance of this work practice within chartered accountancy firms in New Zealand. I had moved that idea to Goffman's (1959) backstage, because, if my director, or any director of a chartered accountancy firm[2] could make decisions about telework, then they must have developed an understanding of what, for them, was its reality from their personal histories. Therefore, it seemed

[2] The terms "firm" and "practice" are in common use, but for consistency I have used the term "firm".

logical to me that, if I was to understand what within the chartered accountancy firms in New Zealand limits the acceptance of telework, then I needed to understand how these directors had determined this reality or, how they had constructed their meaning of telework. But was my assumption about their thinking correct? I kept coming back to the question: What within the chartered accountancy firms in New Zealand limits the acceptance of telework? Was it just that I had written the question in this way, or did the firm have influence over how people understood telework? If the latter were true, then I needed to study how both the firm and the directors constructed the reality of telework and the relationship between the two. Thereafter, I suggest, my research question: What within the chartered accountancy firms in New Zealand limits the acceptance of telework?, may be answered and add to the current state of knowledge of telework.

But why did I decide to locate this research in the chartered accountancy profession? Essentially, I did so for two reasons. First, I am a member of CA ANZ and I have been active in the profession of accountancy, though not as an employee in a chartered accountancy firm and secondly, because I thought that being a member of this profession would increase my acceptability to the directors and managers of the firms, as I would be seen as familiar with the profession, its processes and its language. This familiarity, I believed, would allow me to better understand how the directors and managers construct their realities of telework. And it certainly did.

Will this research add to our store of knowledge of telework?

The current state of telework research in New Zealand

Although a large body of literature on telework has been generated since Nilles in 1975 advocated that people, where possible, should work from home because of the then fuel crisis, little has been written on telework in the accountancy profession in Aotearoa New Zealand. Furthermore, what little has been written about how managers and directors have constructed telework generally reflects the research undertaken in Australia, Europe and North America. There is no comparable literature on this topic from a New Zealand perspective.

So, what is known about the situation in New Zealand? From the Cranet Survey of New Zealand businesses, Rasmussen and Corbett, (2008) found that “there are still relatively limited numbers of organisations which have embraced teleworking” (p. 29). This survey suggests that New Zealand firms have not bought into teleworking because of management negativity and lack of governmental direction. The latter criticism was rectified in 2008 with the passing of the Flexible Working Arrangements Act which was designed to encourage firms to offer flexible working practices. Although this research found that many chartered accounting firms do allow staff to work flexible hours, it found no evidence that this legislation has encouraged telework as one of those flexible work practices.

Apart from the Cranet Survey, what other literary evidence do we have here in New Zealand of employees of chartered accountancy firms working from their homes? There have been a number of articles in *The New Zealand Herald*, *The Dominion Post*, *The Chartered Accountants' Journal* (now called *Acuity*) and human resources magazines on teleworking. All commonly reflect the North American and European literature which promotes the advantages of this work practice because, as Newman (2008) points out, teleworking is more accepted there. Or is it? Megan Lavey-Heaton writing in *The Guardian* (10 March 2014) glowingly wrote that 2.9 percent of the working population of the United States of America actually telework, including employees of such international companies as Apple, Xerox and Dell. However, Hewlett Packard, Best Buy and Yahoo have all opted out of telework citing lack of communications and innovation as their reasons (Miller & Perlroth, 2013). The uptake of telework in the United States, which may be an indicator of its uptake in the Western economic sphere, is therefore, small in terms of a percentage of the total working population for a number of conflicting reasons. In New Zealand, there are no reliable measures of the number of employees who telework. This thesis though, suggests that approximately eight percent of the employees of chartered accountancy firms telework full-time, part-time, or on-call, which raises the question of why this work practice has such limited acceptance.

Both Rasmussen and Corbett (2008) in New Zealand and Frank and Lowe (2003) in North America placed the responsibility for this poor uptake of telework at the feet of managers. Their reasons, supported by research, suggested that managers, fearing a loss of identity because teleworkers were not under their direct controlling gaze, discouraged this work practice. However, did managers personally fear a loss of identity, or was their concern for their identity and its related agencies rooted in the relationships that constitute the profession and the organisation we symbolise as the chartered accountancy firm? Thus, how directors and managers constructed their reality of telework and, therefore, how they made telework-related decisions appeared to me to be an important piece of the telework jigsaw that was missing. Still, to find this piece took me on a personal journey of reflection and ontological change that ultimately resulted in my adopting a methodological approach comprising the narrative, the dimensions of modernity and actor network theory (ANT), all to answer the research question: What within the chartered accountancy firms in New Zealand limits their acceptance of telework?

Of tales of struggles with the material self

Initially, the issue for me was my almost automated ontological belief in one universal reality, like international financial reporting standards and generally accepted accounting principles, the result of my training and working in the financial environment. Since I was always looking for quantifiable evidence, the grand narrative or a single social order, I accepted this ontology with little thought. It was, therefore, easy for me to acknowledge, and going to conferences reinforced the view, that in finance and management research, quantitative research methods were the accepted norm, because their ontology fits with management's perceived requirement for a template of answers on, for example, managing teleworkers. We accountants are Alvesson and Willmott's (1996) technical managers who want to draw on a bag of tools to problem-solve without any attention being paid to the political, the symbolic, the economic and the technological aspects of managing. As a result, I dipped into this realm by creating a short five-part questionnaire which I posted to the CA ANZ LinkedIn page. This generated many pages of discussion but ultimately, 29 percent of those who responded stated that they allowed employees to work from home regularly, 13 percent said they never allowed this practice, 47 percent allowed staff to work from home occasionally, while 9 percent stated the question had never arisen and 2 percent said they used contract staff who worked from home. It was, however, the comments that were most informative. These ranged from "*There would need to be exceptional circumstances for this to happen"* to *"We are flexible with some of our staff working from home when they have children"* to *"Who wants to work from home, not me*."

That statistical sample of 69 accountants in the chartered accountancy profession in New Zealand, who had subscribed to this LinkedIn page, certainly provided me with an understanding of the penetration of telework in the profession. Nevertheless, I struggled to understand how such a questionnaire could provide me with what to Lyotard (1984) was the personal dimension, i.e., the human interactional experiences and emotional data that I considered would really underpin my understanding of how people make sense of their work, the work of others, their social activities and events in various contexts. It was this emotional data, I decided, was just what I needed to help me understand how the directors constructed their reality or realities of telework. I finally resolved the resulting tensions between the learned known and the subjective unknown by accepting Lyotard's arguments. This decision to abandon the positivist research approach however, forced me to further question my own ontological standing, because, if I were to put aside my understanding that there is one reality that can be empirically proven, then I would be faced with the question, is there anything that can be known with certainty?. Thus, I found myself in a confusing place where realities vary with context and do not rely on hypotheses and empirical observation, a place where those who have the power to control others are simply one member in an association of members, both human and nonhuman, all hedged around by agencies. Though I now can say that, after much debate, especially with myself, reading and peer input, I can understand this ontological place, I am not as yet prepared to accept that I have positioned myself in the postmodern world. Here I was influenced by Gidden's (1991) view that the changes in society can better be understood as "modernity coming to understand itself rather than the overcoming of modernity as such" (p. 48, inverted commas in the original). Having finally shed my positivistic skin, I was then faced with deciding first on the appropriate theories to ground the research and secondly, on the most appropriate research method to use to obtain the personal dimension.

Enter the influence of the modern

A conversation one day in the student café about how people in the workplace interacted with one another led to the suggestion that I read Callon (1986), which then led to my reading Latour (2007) and Law (1994), all of whom used actor network theory (ANT) to understand the social order. However, I initially struggled with this theory, as I had constructed the firm as a noun, "a thing out there" (Latour, 2005, p. 131), a boundaried hierarchical entity comprising persons in whom power and responsibility were invested. Reconstructing the firm as a verb (Law, 1994) allowed me to understand the firm as a network of employees and technologies, both called actors, linked together in relationships that generated the outcomes of chartered accountancy firms, networks that telework had the potential to disrupt.

I was now more comfortable with a theory that is not a theory, according to Latour (2007), especially since I found that I could apply this theory to problems where I work and achieve workable solutions. The decision was made, I would use ANT as the theoretical frame to help answer the research question.

This decision to use ANT as the theoretical framework also suggested the research method I should use, because Latour, (2005) commented that: "A good Actor Network theory account is a narrative," (p. 128), stories about the flows of actor-enabled processes through the networks of the firm and the influences on the ordering of those flows, stories that as Boje (1995, 2008), Llewellyn (1998) and Humphries and Brown (2002) revealed, tell of how people make sense of their lives. Moreover, as Stockoe and Edwards (2006) point out, it is through the telling of stories that people construct their realities and identities. This use of stories to trace the connections between actors that achieve the required outputs or translations within the networks of the firms, the clients, the profession and the social appeared to me to be a sound research method to unpack how telework is constructed by directors and managers. Nevertheless, I was reminded by Boje (1995) and Llewellyn (1998) to be cautious, because the storytellers often use their stories to persuade others to accept their stories as the truth, thus advantaging the storyteller. Thus, if the directors and managers of the participating firms told me of their experiences with telework and teleworkers, then, from a critical analysis of these discourses, a story or series of stories should emerge of how the directors and managers constructed their realities of telework in the context of their firms. However, as Gabriel (1991) pointed out, the story is also about me as the final storyteller, because it is my understanding of the verbalised stories of the directors and managers that you the audience, are reading. But at this stage I found myself dealing with three other issues.

First, I needed to contact chartered accountancy firms to find out which ones employed teleworkers. I initially set myself a target to interview 20 directors, preferably from firms ranging from the Big Four to small rural firms, which employed teleworkers. This I thought would be an easily achievable task. Two hundred and forty-three phone calls later I found my twentieth firm that employed teleworkers. When talking to these firms, I found the term telework was not familiar to the managers and directors and so I switched to asking if the firm had employees who worked from home either regularly or full-time, or part-time which elicited a much better response. I also found that many firms employed contractors. These I discounted, as I was following the strict definition of a teleworker from the academic literature being an employee who worked from home full, or part-time, or who regularly divided his or her working time between the home and the office. Of these 20 potential interviewees, one director-preferred golf to being interviewed by me and 2 managers required payment for the interview time, a request which I declined. The latter demand, which I did not recognise at the time, was the first clue to my understanding of how the directors constructed telework.

Secondly, the initial interviews did not go well. To encourage the directors and managers to tell their stories of their understanding of telework I had a template of questions that I asked. Essentially, I, the researcher, was leading the interviews, which did not encourage people to candidly tell their stories of their sensemaking of telework. For this reason, I trialled, and because of its success, used an idea from Alvesson and Deetz (2000). After several ‘start-up’ questions, I continually reformulated questions according to the previous responses of the actor, thereby encouraging a flow of story-told empirical data all related to their experiences with telework. This change gave the storytellers licence to tell their story directly, or through examples, of how they constructed their meaning of telework.

Thirdly, with 17 interviews completed and transcribed I needed a framework I could use to analyse how the directors and managers understood telework through their stories. Influenced by Giddens (1991), Law (1994) and Latour (2007), I adopted the four dimensions of the modern, the cultural symbolic, the political, the economic and the technological as my analytical framework and mapped the stories to these. Then, the critically analysed outcomes from the frameworks were in turn mapped to the two dominant networks: the firm and the home. It was this framework that really brought into sharp focus the varied influences that together determined how the directors understood telework, an understanding they expressed in the stories they told of their telework decision-making.

What contribution does this thesis make to our knowledge of telework in New Zealand?

As noted earlier, there has been little research into the current state of telework in New Zealand. Consequently, this research is almost by default both unique and important as it adds significantly to our understanding of telework in the context of New Zealand chartered accountancy firms. However, this research is not limited to the New Zealand scene, because due to its methodological approach, it also contributes much to the sum of international research into telework in the chartered accountancy profession.

This study uses an approach that allows different stories of how telework is constructed by the networks to emerge. The research framework achieves this by first placing the research lens over the firm in order to understand the reasons for its pattern of ordering of the heterogeneous materials within, because it is how the network is ordered that determines how telework is constructed and told in the managers' and directors' stories. Then, secondly, moving the lens to similarly understand the networks of the home and the social. As a result, this research found that the ordering of the networks of the firm and the home had a significant influence over how the directors and managers constructed their reality of telework.

Consequently, this research approach both extends and reassembles the research findings of Frank and Lowe (2003) who noted accountancy's colonisation of the social which, the authors pointed out, reinforced the culture of the profession to the detriment of the teleworker. Consequently, it was through the influence of this culture that the directors constructed their meaning of telework. However, had Frank and Lowe (2003) moved their research lens from the encultured persons to the firm they might have found, as this research did, that the accountancy culture was an effect of the collective influences of related networks in terms of how the staff and technologies were ordered in the network of the firm.

According to Frank and Lowe (2003), the accountancy profession has a long history of trustworthiness and of enabling clients to comply with their legal requirements. Thus, the profession has, as Law (1992) calls it, durability, or, from DiMaggio and Powell's (1983) perspective, legitimacy. The stories in this research, therefore, tell of durable networks that purposefully strategised to both influence other networks and to minimise change in themselves in order to maintain and enhance their own legitimacy. Or, as Law (1994) puts it, "social technologies of controlling" (p. 1). However, as the directors pointed out, telework does not fit easily into this ordering for legitimacy, nor does the symbolism of working from home fit with how the clients of the firm and society construct accountancy and the accountant. Consequently, as the stories pointed out, one of the major contributions of this research is its revealing of how the directors were so strongly influenced in their understanding of telework by their need to maintain the accepted ordering of the firm to maintain the legitimacy of the profession in the influential eyes of society, their profession and their clients. This legitimacy, as will be unfolded, was itself being socially reconstructed by certain directors. Nevertheless, given how the majority of the directors were influenced to create the meaning of telework, it is no wonder they actively discouraged this work practice. Thus, this research strongly suggests that the directors' understanding of telework is a direct consequence of modernity.

Another consequence of this research is that it provides an alternative and more coherent understanding of the findings of Rasmussen and Corbett (2008) and Frank and Lowe (2003). These authors contended that managers marginalised telework because they feared losing control over teleworkers, and, therefore, their own identity, because their traditional visual control could not be extended into teleworkers' homes. This research finds on the one hand, that such concerns are an effect of the network's determination to maintain its pattern of ordering through embedding this ordering within processes, policies and stories. On the other hand, this research supports the understanding that output controls are the best method of controlling teleworker productivity while maintaining the traditional ordering of the firm.

These stories are in complete contrast to the commonly told research stories that focussed the research lens firmly over the people involved in telework. That focus has resulted in stories of how telework advantages work-life balance, or increases productivity because the commuting time no longer exists or, show how managers' identity is impacted, as the subject of their control is no longer present or, how both the teleworker and the firm are advantaged by the technologies that allow them to work anywhere where there is a connection to the internet. These stories, although they tell us of the decisions managers make about telework, have not in detail explained, in context, the influences on the directors and managers that have impacted on how they have constructed their telework reality. A reality managers and directors then use in their decision-making about telework, and therein lies the importance of this research.

Ultimately, this research will give the chartered accountancy profession a better understanding of this flexible work practice, so that it will be able to make informed decisions in the future when confronted with the question of telework within its work environment or during organisational restructuring.

The outline of this thesis

Following on from this chapter, this thesis is structured as follows.

Chapter 2. Laying the Foundations: What does the Literature on Telework say?
This chapter lays the foundations on which this thesis is built, as it makes known the range of literature on the topic of telework and telework in the chartered accountancy profession in particular. This literature that underpins the telework paradigm can be divided into the themes of work life–balance, cost reduction, identity, organisational culture and control. These dominant and related themes have been unpacked and questioned in order to understand how the influences the authors identified have, in turn, influenced how the directors of the firms in New Zealand have understood their reality of telework

Chapter 3. Of Methodology and Methods: Framing the Research
Here the reasons for adopting ANT as the theoretical framework, the narrative as the research method and the four dimensions of modernity as the analytical frameworks to answer the research question are discussed and justified. Additionally, a thumbnail sketch of each of the participating firms is developed to add clarity to the analytical chapters.

Chapter 4. Locating Chartered Accountancy Firms within Actor Network Theory
Actor network theory forms the plot of the narrative that is this thesis. This chapter introduces actor network theory by describing the structure of firms as they are 'normally' described and then redescribing them using the terminology of ANT. The purpose of this chapter being to make ANT and its application to the chartered accountancy firms meaningful for the reader.

Chapter 5. From the Analytic Frame: Stories of the Cultural Symbolic .
This chapter analyses the stories told by the managers and directors about telework from the cultural symbolic dimension. It presents stories that tell of how the symbolisms of the home and the firm locate actors in their roles in those spaces and how each of these spaces is discrete, and thus influences the negotiations within the networks of the firm to locate certain actors in the networks of the home.

Chapter 6. From the Analytic Frame: The Stories of the Political
According to Mol (1999), the networks are political because the actors within them are ordered through the power of their locations to achieve outcomes within specific times. Thus, the networks are ordered to achieve calculations. This ordering is achieved by privileging the office, clients and the

network productivity. These stories of the political dimension highlight how negotiations to work from home are influenced by the location of the teleworking actor within the “mechanics of power” (Law, 1992, p. 380).

Chapter 7. From the Analytic Frame: The Stories of the Economic

The importance of the economic, the productivity of the network, was a truth regularly told in the stories. A truth constructed from the location of actors within the network relationships organised to achieve the required calculations and the need to monitor the processes these actors used to achieve these. This monitoring was, however, grounded in the office, resulting in economic tensions between the networks of the home and the firm.

Chapter 8. From the Analytic Frame: The Stories of the Technologies

From this dimension, the technologies both assist accountants to work from home and prevent this from happening. This dimension uncovers the gaps in the agencies of the technologies, making the networks reliant on the office-grounded management tool of observation. Thus, to enrol as a teleworker was dependent on negotiations to close this technological control gap.

Chapter 9. Discussion: How Did the Directors Understand the Meaning of Telework?

The previous four chapters have analysed individually each of the analytical frames. This chapter draws together the common themes from each and considers how the ordering of the networks is influenced by the networks of the social. Thus, the influences on the negotiations to locate actors in their home networks by the participating firms are made known.

Chapter 10. Reflections

I gave this chapter this name because ANT does not generate concrete conclusions and this chapter reinforces this point. It suggests that the networks of the home and the firm are discrete and very rich. As each network negotiates to maintain these elements of its identity, tensions are generated between them, which, in turn, influences how these networks construct their reality of telework.

So, let the hikoi[3] begin with a more in-depth look into the stories that others have written on telework and telework in the accountancy profession in particular.

[3] From the Māori language meaning a long journey.

Chapter 2

Laying the Foundations: What Does the Literature on Telework Say?

“Work is something you do, not somewhere you go” (Handy, 1996, p. 212).

It was Toffler’s futuristic book, *Future Shock* (1970) that introduced the concept of employees carrying out their paid employment from home rather than from the traditional centralised workplace to a sceptical audience. However, Toffler’s predictions came to fruition with the oil supply crisis of the 1970s when Nilles (1975) introduced the concept of telework or telecommuting as he called this practice of working from home full-time to the world. His papers and books, though mainly on the advantages of this work practice, were the first published literature on this work paradigm and are, therefore, commonly cited. However, I suggest that firms would have been slow to adopt this work practice which, in 1975, relied on a phone and fax machine linked to the office via the phone line, with work papers being delivered to the home and retrieved by courier. Today however, this flexible work practice that Nilles (1975) introduced, championed and named is, according to Westerman and Yamamura (2006), increasingly being used, despite the fact that Toffler’s (1980) prediction that working away from the office would by now be the norm has yet to be fulfilled.

Brief overview: Telework literature, then and now

Most of the early literature on telework advocated the practical application of this work practice. For example, Nilles (1998) wrote on how to select the right people for teleworking, Huws, Korte, and Robinson (1990) were concerned with how to structure teleworker time and activities, while Fairweather (1999) discussed the correct technologies for the control of teleworkers. However, up until Pinsonneault and Boisvert (2001) this body of literature was centred on questionnaires that gave a ‘snapshot’ in time, which suggests, as did like Siha and Munroe (2006), that longitudinal studies should be preferred as they provide richer detail regarding the longer-term effects of teleworking on employees and their organisations. For Baruch (2001) and Bailey and Kurland (2002), this emphasis on the advantages of telework skewed researcher assumptions regarding what aspects of telework to study which, as Perlow (1997), Kurland and Bailey (1999) and Bailey and Kurland (2002) pointed out, had the potential to favour certain data over others to maintain the paradigm. According to McCloskey and Igbaria (1998), telework research was suffering from definitional problems, small sample sizes and questionable methodology. Many years later Siha and Munroe (2006) noted that research into teleworking was "only beginning to scratch the surface" (p. 475) and Garrett and Daziger (2007) asserted that "its (telework) causes and consequences are poorly understood" (p. 29).

The early emphasis on the positive–practical led Cooper and Kurland (2002) and Bailey and Kurland (2002) to recommend that future telework researchers develop their topic using grounded theory and/or other accepted research methods. Five years later this concern over the lack of a theoretical framework in the telework literature was echoed by Gajendran and Harrison (2007) who asserted that there was still "no overarching theory of its (teleworks) consequences" (p. 1525).

The literature that comprises the telework paradigm appears to have plateaued around 2009, because after that date the number and frequency of academic and social papers on this topic diminishes. Since then, besides following the traditional themes, for example, of managerial control of teleworkers (Beham, Beieri, & Poelmans 2015) and telework and work–life balance (Troup & Rose, 2012), academic writers have followed specific research interests. For instance, Coenen and Kok (2014) studied the effects of telework on teams, Taskin and Bridoux (2010) considered the potential loss of organisational knowledge when firms employed teleworkers and Lin (2014) explored how telework helps people with disabilities to gain employment. The majority of articles on telework and accountancy appear in accountancy magazines and they follow a similar trend commonly covering topics such as how information technology assists telework (Collins, 2014) and the advantages of telework in achieving work–life balance for the profession's employees (Lee & Hong, 2011).

So, what does this tell us? A number of academic writers are concerned that telework research has yet to see the emergence of an accepted theoretical tradition, a concern originally raised by Kurland and Bailey (1999). The majority of the research papers have continued to follow the accepted scientific method which, according to Bailey and Kurland (2002), skewed researcher assumptions. However, what is of concern to researchers is the continued lack of theoretically underpinned qualitative research on telework. Two possibilities might account for the apparent neglect of telework as a research topic. First, after 40 years, the topic may no longer be seen as fashionable, or second, telework may have entered the mainstream of work practices (Beham et al., 2015) with the result that research on this topic has now centred on consolidating this work practice. So, perhaps the researchers are moving on or, from the Kuhnian perspective (Kuhn, 1962), this research is now normal science.

What are the common stories the literature tells about telework?

Since the early 1990s the academic literature on telework has identified four primary themes. The first theme considered the advantages of telework in terms of cost savings and business continuance, especially in times of crises and natural disasters that accrue to the three actors: the teleworker, the employer and society, when telework is accepted and encouraged (Nilles, 1975). The second explored the advantages that telework created for employees by giving them the ability to achieve a balance between their working and nonworking lives, with the consequent spin-off of increased job satisfaction and employee retention (Tietze, Musson, & Scurry, 2009). The third theme deals with management concerns for employee productivity, as the employee was no longer working in the office and, therefore, could not be monitored visually (Kurland & Cooper, 2002). The fourth theme investigated the importance of technologies in helping management to control productivity, while at the same time, providing connectivity so that people could easily carry on their productive work while away from the central office (Fairweather, 1999). It is to the first of these stories, initially told by Nilles, that I now turn.

Of telework and business continuance

Nilles (1975) advocated telecommuting because it delivered social and economic advantages to three key actors. First, the employees benefitted because they were working from home, had no commute time which, according to Nilles (1975), Shumate and Fulk (2004), Hammonds (2004), Shockley and Allen (2007), McDonald, Pini, and Bradley (2007) and Hilbrecht, Shaw, Johnson, and Andrey (2008) saved them time, clothing and travel costs. To these advantages Clark (2000) and Caproni (2004) added the additional time at home teleworkers gained to use for work or leisure which, as Shockley and Allen (2007) pointed out, promoted their work–life balance. Secondly, the employers were advantaged, according to Nilles (1975, 1998), because with fewer staff in the office they could, as Bailey and Kurland (2002), Golden (2007) and Gajendran and Harrison (2007) noted, downsize their office space, thus reducing their infrastructure costs. According to Murray (2008) and Black (2014), this advantage would decrease their operating and capital costs, which, in turn, should lead to reduced client fees and better margins. Thirdly, the environment in the form of the local authorities was advantaged because of the consequent reduction in vehicles on the road which Murray (2008) claimed would bring a reduction in both the carbon footprint and pollution. Nilles (1998) believed that having fewer vehicles on the road would result in fewer road accidents and, therefore, reduced health costs, while for Handy and Mokhtarian (1995), less traffic on the roads meant reduced infrastructure costs, making the local authorities, according to Whittle, Mueller, and Mangan (2009) more “lean and responsive” (p. 2), thus producing an apparent win-win situation for everyone.

Hunton and Norman (2010) pointed out that telework advantaged businesses and local authorities in times of crisis and natural disasters. They cite 2008 as a redefining year for telework with steeply rising fuel costs, increasing interest in work–life balance, the proliferation of high speed and wireless internet and the increasing threats to business discontinuity arising from natural disasters and the threat of terrorism. This view is supported by Murray and Mohammed (2010) who included the examples of 9/11 in New York and the New Orleans floods, while Gill (2006) added health hazards. In New Zealand, Jones (2009) citing the Christchurch earthquakes, noted the need for New Zealand businesses to have a current business continuance strategy, one that located staff in their homes with virtual access to their firm’s servers.

On the reverse side of this positive story, Bailey and Kurland (2002) and Gajendran and Harrison (2007) concluded that there was no concrete evidence that the purported advantages of teleworking to employees were true. In addition, Kurland and Cooper (2002), Gajendran and Harrison (2005) and Golden (2007) found that the cost reductions for the organisation were a myth, with Kurland and Cooper (2002) showing that most teleworkers spent time working both at home and in the central office, thus requiring firms to either retain their artefacts or to institute hot desks. These issues leave us with the potential savings and benefits for local authorities, including a favourable impact on the carbon footprint initiatives, and with the claim that telework is an important factor in assisting businesses to recover quickly from natural and man-made disasters.

Of telework and work–life balance

An early effect of Nilles’ (1975) advocacy of telework was the assumption that this work practice would lead to employees achieving a better work–life balance, because, according to Nilles (1997), Shumate and Fulk (2004) and Hammonds (2004), the removal of the commute time gave teleworkers more time at home which they could use either for work, family, or self. According to both Nilles (1997) and Shockley and Allen (2007), having extra time gave teleworkers control over the organisation of their home and work roles which Musson and Tietze (2004) described as one distinct advantage of telework for the teleworking actors. Others, however, were not so certain.

In any office, including those of chartered accountants, each working day is bureaucratically organised (Weber, 1994). This bureaucratic organisation of work however, does not extend into the home, for teleworkers at home have the ability to control when they will carry out their paid work which suggests a potential tension between the office and the home, in terms of work output. Nevertheless, Caproni (2004) and Shockley and Allen (2007) in describing work–life balance as performing work in ways that will not compromise family responsibilities, insist that control remains with the employee. Their view, however, is not supported by Clark (2000) who defined work–life balance as "good functioning at work and at home with a minimum of role conflict" (p. 751). Similarly, the New Zealand Department of Labour website states that "Work–life balance is about effectively managing the juggling act between paid work and other activities that are important to us." Note that the word "work" is placed at the beginning of this sentence, suggesting that the writers believe that the agencies reside with the employer. Thus, there appears to be no agreement in the literature regarding where influence lies, i.e., with the teleworker or with the employer.

A different view is taken by Frone, Russell, and Cooper (1995) and Tietze (2005) who suggest that it is the environment in which people are located, with all its defining symbols (Lefebvre, 1991), that influences people to assume their required role and identity for that location. Therefore, as Frone, Russell and Cooper (1995) point out, the home location influences the identities and roles of the persons there and how they will organise their home and work roles. This view is supported by Tietze (2005) and Tietze and Musson (2010) who found that taking paid work home destabilised the home roles, potentially creating tensions over which role should have priority, that of the home, or that of work. Actors overcome this potential tension, according to Ashforth, Kreiner, and Fugate (2000), by adopting the role that gives them the greater salience at the time. Thus, if paid work gives them greater satisfaction then, as De Freitas-Armstrong (1997) found, they prioritised their time at home to complete paid work and were stressed when they had to move to another role. In contrast, Tietze (2005) found that teleworkers made regular compromises to mitigate the potential tensions between the role expectations of their employers in the work domain and those of their partners and family in the home domain. Tietze (2005) also pointed out that where the actors' role salience was such that compromise was not possible, then they would give up teleworking and return to full-time work in the central office. I suggest the reverse would also be true, especially in the case of women and those with young families because of what Sullivan and Smithson (2007) and Whiting (2008) call the gender contract. I will return to that topic later in this chapter.

First, however, it is worth exploring why Hammonds (2004) referred to work–life balance "as bunk" (p. 42) and why Caproni (2004) and Lightbody (2008) assert that it is the employer, not the employee, who determines what constitutes work–life balance. These authors challenge Shockley and Allen's (2007) assertion that telework is employee-centred and home-located. According to Caproni (2004), Dale (2005) and Lightbody (2008), employers use both the technologies and the culture of their profession to extend paid work into the domain of the home, which, to Alvesson (2002), shifted the control over the home activities to the employer. This attempt to colonise the home using both the newer technologies (Dale, 2005) and organisational culture (Frank & Lowe, 2003) certainly had the potential, as Tietze and Musson (2010) pointed out, to “realign the individual’s commitment to the work organisation” (p. 154). It is, therefore, important to ask why the employers would conceive of this strategy. The answer, according to Deetz (1992) and Alvesson (2002) was to extend the power of the employer into the domain of the home for the purpose of increasing productivity. While for Hammonds (2004), Caproni (2004) and Lightbody (2008) the strategy was to advantage the employer by transferring organisational and infrastructural costs to the home, creating a technological workplace there (Dale, 2005) with the artefacts of control embedded within it. Deetz (1992) claimed that this strategy gave employers agency over the ordering of the domain of the home which resulted in their influencing the construction of the reality of telework.

Achieving a work–life balance through telework requires the home to be linked to the office by the internet, a technology that Darlin (2009) suggested destabilised peoples’ work–life balance by tilting it in favour of the employer resulting in Deetz’s (1992) colonisation of the home. The directors achieved this colonisation in two ways. First, as Porter and Kakabadse (2006) and Darlin (2009) highlighted, this technology encouraged staff to regularly or irregularly take work home to avoid interruptions (Kurland & Bailey, 1999), which Porter and Kakabadse (2006) found they certainly did. Thus, the office, the place of work, extended into the home, allowing work to be carried out there on-line at any time of the day or night.

Secondly, employers took advantage of what Whittle and Mueller (2009) called being “enslaved by the technologies” (p. 25), or what Porter and Kakabadse (2006) called addictiveness, i.e., the need by the actors to have and use the digital technologies wherever they were located. The Robert Half survey (The Chartered Accountants Journal, May, 2011) demonstrated this idea by showing that 62 percent of accountants when on holiday admitted to accessing their work emails regularly, while only 14 percent of their employers expected them to do so. From my own perspective, since having access to an iPhone, I have certainly joined the 62 percent! This addiction for Deetz (1992) was the wedge that allowed the employers to extend work and their office-centred control procedures and work culture into the home. To Tietze and Musson (2010), a salience for technology had the potential to alter the domain roles of the home, a point of view that lends credence to Caproni’s (2004) assertion that it is the employer, not the employee, who determines what constitutes work–life balance.

Of chartered accountants and work–life balance

The accountancy literature does not dispute the findings of Pasewark and Viator (2006) and Whiting (2008) that telework, like other flexible work practices, allows employees, especially women, to be able to balance work, home and social commitments. Nevertheless, as Hammonds (2004), Caproni (2004) and Lightbody (2008) all point out, management construct their reality of telework through the discourse of productivity. Work–life balance, therefore, would, according to Almer and Kaplan (2002) and Lightbody (2008), be understood by the managers as contrary to the productivity discourse. This view was supported by Lightbody (2008) who evidenced through examination of the Australian accountancy journals that if accountants, both men and women, wanted to balance their working and social lives, they were discouraged from doing so, since as Almer and Kaplan (2002) and Lightbody (2008) showed, these accountants were considered to have breached the accounting culture of productivity, which, according to Berry, Coad, Harris, Otley, and Stringer (2009), added value to the firm. Accountants who breached this accounting culture, as Frank and Lowe (2003) and Lightbody (2008) found, were penalised by being given less interesting work and being passed over for promotion. Women however, were, according to Whiting (2008), carrying out their gender contract by having and looking after their families. For carrying out this social role, as Whiting (2008) and Lightbody (2008) both found, women were penalised, because, if they teleworked, they suffered similarly to their male counterparts and on their return to full-time employment, they suffered delayed promotion. Thus, according to these authors, the directors were influenced in their construction of telework by work–life balance, especially in relation to women with families.

An alternative economic view was suggested by Berry et al. (2009) based on the demand for skilled qualified accountants, i.e., seniors in the New Zealand accountancy terminology. Managers, according to these authors, would construct their reality of telework based on their demand for senior accounting staff, potentially allowing such qualified women staff to balance their work and family lives through telework as a way of retaining their skills until they returned to the office. Nevertheless, most of the literature on work–life balance, according to Cooper and Taylor (2000), concentrates on the professional staff. In New Zealand, as in many other countries, the majority of women accountants in the mid sized to smaller firms were in-office trained, therefore they were to Bailey and Kurland (2002), Smithson and Stokoe (2005) and Sullivan and Smithson (2007) less represented. As shown by Smithson and Stokoe (2005) and Teitze (2005), these women had home commitments, and, therefore, were more likely to request flexible work arrangements from their employers (Greenberg & Landry, 2011). However, as Cooper and Taylor (2000) pointed out, such staff were less costly to replace than the professional staff, as their work is often repetitive and template-driven. Therefore, as Cooper and Taylor (2000) indicate, given the paraprofessionals' lesser ability to use their power and influence, employers may not extend the retention carrot of telework to these employees. If the retention of skilled staff is how the directors of accountancy firms constructed telework, then what does the literature tell us about telework and job satisfaction, given that these accountants were located in the home domain with all Lefebvre's (1991) home symbolisms around them?

Of telework and job satisfaction

According to Feldman and Garney (1998), Pinsonneault and Boisvert (2001), Sullivan and Lewis (2001) and Golden and Veiga (2005), teleworkers reflected a high level of job satisfaction. However, as Morganson, Major, Oborn, Verive, and Heelan (2010) questioned, if the authors who related increased job satisfaction to telework were correct, then what were the drivers of this job satisfaction among teleworkers?

According to Hill, Miller, Weiner, and Calilhan (1998), Golden and Veiga (2005) and Gajendran and Harrison (2007), telework gave them the autonomy and flexibility to determine their role priorities. In support, Teitze and Musson (2010) pointed out that satisfaction came from agency, and that autonomy and flexibility gave to teleworkers the agency to prioritise their conflicting home and work roles. These agencies, Sluss and Ashforth (2007) pointed out, allowed teleworkers to reduce any possible confusion between roles and identities that came with the change in environment by prioritising the role that gave them the greatest salience in that environment. From the accountancy perspective, Almer and Kaplan (2002), Frank and Lowe (2003) and Pasewark and Viator (2006) supported these findings that teleworkers gained job satisfaction from being able to balance the demands of work and home and, as a result of this increased job satisfaction there was a consequent reduction in the turnover of teleworking staff.

Bailey and Kurland (2003) and Morganson et al. (2010), however, questioned the understanding that autonomy and flexibility were drivers of job satisfaction in the home because they allowed teleworkers to meet their own and their family needs first and asked if the driver of job satisfaction was the job itself (Baltes et al., 1999; Golden & Veiga, 2005). In attempting to answer this question, Golden and Veiga (2005) found that spending time regularly in the central office led to an increase in teleworker job satisfaction. Nonetheless, as Morganson et al. (2010) and Bartel, Wrzesniewski, and Wiesenfield (2012) pointed out, this answer still did not resolve the question, because the nonteleworking actors who always resided in the central office achieved job satisfaction through actual work done and the social aspect, even though they had little or no autonomy or flexibility and had separated work and home lives. The issue of what the drivers of telework satisfaction are, thus, remains to be answered.

In relation to the social dimension, (Kurland & Cooper, 2002; Campione, 2008) noted that isolation and the lack of communications between the office and the teleworker (Daniels, Lamond, & Standen, 2001; Bailey & Kurland, 2002; Marshall, Michaels, & Mulki, 2007) were commonly reported negatives of teleworker job satisfaction. Additionally, Lefebvre (1991) raised the question of how symbolism affected location satisfaction, because, if it was through symbols that people understood their location, then according to Bartel et al. (2012), people gained satisfaction from being able to act out the identity they attached to that symbolic location, be it in the home or paid employment.

As to answering the question of whether telework increases job satisfaction and whether this influences managers' construction of telework, there is currently no conclusive research evidence to show if it does or does not. Thus, for now, this question remains to be answered.

Turning now to the literature on control of teleworkers

The large volume of literature on managerial control of teleworkers indicates that this topic is obviously very important to the managers for, according to Barker (2005), they needed to apply "power, domination, command and influence" (p. 788) in a structured way (Barnes, 1986) in order to achieve their desired outcomes. Thus, the literature on control can be understood as stories of power which, according to Willmott (2003) as cited in Delbridge & Ezzamel (2005), orders our lives so that outcomes can be predicted and achieved. Stories, like those that Hoang, Nickerson, Beckham, and Eng (2005) and Scholfield and Peel (2009) tell of the stability of the ordering of power, the result of Bandura's (1971) social learning, generated via the education system (Bailey & Kurland, 2002), industry mentors (Hoang et al., 2008) and influential others (Watad & Will, 2003). Scholfield and Peel (2009) attribute this stability to managers' ages, as, being older and well-socialised to the status quo, they have become more conservative, which for Peters and Heusinkveld (2010) meant they were resistant to managerial change. DiMaggio and Powell (1983) saw this resistance as normal, since most managers identified change with uncertainty for the future of the organisation. It is this managerial resistance to changes of ordering to maintain the legitimacy of the organisation (Law, 1994), or the accountancy profession (Cohen & Single, 2001) that, according to Schein (1996), Daniels et al. (2001) and Hoang et al. (2005), has negatively influenced the future of telework. The literature that tells these stories of control really tells of two modes of internal relationships designed to achieve required outcomes: the direct, which relies on structuring and observation to influence outcomes and the indirect, which relies on symbolisms and stories that normatively influence the achievement of the required outcomes. It is to the first, in the context of the chartered accountancy profession, that I now turn.

Stories of structures and influence

Direct managerial controls using rules and punishments have been exercised over people, from the earliest civilizations, (Foucault, 1975) and is reflected in religion (St Francis of Assisi, 1223), in the military (Sun Tzu, 2007) and in government (Machiavelli, 1532). According to Mintzberg (1983), the exercise of control is the dominant part of the manager's job, which today is nested in the Weberan bureaucracy (Kärreman & Alvesson, 2004) with its division of labour and the formalisation and standardisation of work processes (Braverman, 1974). All these forms of control, as Taskin and Edwards (2007) point out, are exercised through rules, policies and the use of incentives and coercive punishments (Scott, 2001). This task approach (Taskin & Edwards, 2007), embeded in scientific management focuses on measurable outputs (Mintzberg, 1983) rather than on employee behaviours. Reflecting this modernist approach, Child (2005) considered control to be essential to the productive ordering of the organisation, because, as Czarniawska-Joerges (as cited in Hatch & Cunliffe, 1997) says, without control there would be "chaos and entropy" (p. 344). Consequently, it is no surprise that in the accountancy literature we are told that control over accounting staff is essential (Child, 2005), task-orientated (Scott, 2008) and structured (Barnes, 1986) to best achieve, from a centralised location where all actors are present, the desired outcomes (Scott, 2008). The same story that Lightbody (2008) tells of the typical chartered accountancy firm in Australia.

Accountancy is a series of traditional and highly regulated processes required to achieve, according to the International Accounting Standards Board, national and international conformity in financial reporting. To achieve this end, Chenhall (2003) and Malmi and Brown (2008) maintain that there is a need for formal systems of control to ensure the integrity of the processes and the data which, according to DiMaggio and Powell (1983), accords the profession its legitimacy. These formal systems of rules, policies and procedures, in addition to maintaining the integrity of the data, also, according to Frank and Lowe (2003), allow the firm to achieve its desired productivity. For Lightbody (2008), these formal systems of rules, policies and procedures, were enforced through regimes of financial and vocational punishments. Nonetheless, as Walton (2005) and Rasmusson and Corbett (2008) pointed out, if these punishment regimes were to be effective, staff had to be centralised in Lefebvre's (1991) productive space, that is, the office, because these direct formal systems, according to Hoang et al. (2005), relied on visual cues to evaluate employees' behaviour and, therefore, their productivity.

This centralisation of the place of work that managers and directors have been socialised to believe as the truth was for Schein (1996) the environment in which managers understood that their identity, power and influence were intact and needed. However, as Schein (1996) also pointed out, telework provided no such environment for managers. Thus, the nonvisibility of teleworkers challenged managers and directors' learned truths regarding their identity and influence (Alvesson & Willmott, 2002) which, according to Rasmusson and Corbett (2008) and Kurland and Bailey (2002), resulted in managers' discouraging people from teleworking to maintain their understood truths of the self.

They did so, as Scholefield and Peel (2009) observed, by fashioning controls around the place people went to work rather than round the work people did. This was precisely the situation in chartered accountancy offices, where Weber's (1930) bureaucracy, centred on the office, directs accountants on a Fordist production line (Walton, 2005) controlled by policies, procedures and observation to complete client compliance accounts in a timely and accurate manner (Malmi & Brown, 2008). This emphasis on the importance of the visual as a controlling function in accountancy offices is common in the literature on telework (Alvesson & Kärreman, 2004; Lightbody, 2008; Scholfield & Peel, 2009; Darlin, 2009; Beham et al., 2015). In fact, so engrained is the visual, that when staff could not be observed Bailey and Kurland (2002) and Almer and Kaplan (2002) told of managers automatically thinking that these staff members were not working, or were not working efficiently, thus not meeting the desired organisational productivity.

As Lautsch, Kossek, and Eaton (2009) and Peters and Heusinkveld (2010) suggest, this traditional model of bureaucratic controls based on the visual has been so successful in maintaining the legitimacy and productivity of the chartered accountancy profession that the directors and the profession wanted to maintain this successful status quo. In the opinion of Alvesson and Willmott (2002) and Hoang et al. (2008) telework challenged this traditional mode of ordering which Hooks (1992), Whiting, (2008) and Peters and Heusinkveld, (2010) saw as based on observational control and centrality of function. As Peters and Heusinkveld (2010) pointed out, this challenge posed a threat to the legitimacy and productivity of the profession. Directors and managers, therefore, would attempt to maintain the traditional structures of control by curtailing the option of telework (Whiting, 2008) or, by showing that it does not provide a sustainable competitive advantage, or a desired rate of return on resources expended (Collins, 2005). Although this would appear to be the case in New Zealand, according to the studies by Rasmusson and Corbett (2008) and Whiting (2008), there are no grounded studies of chartered accountancy firms to support or disprove this possibility.

While accepting the need for structured controls in the accountancy profession, some authors questioned if there were viable alternative ways of ordering telework which would maintain the legitimacy of the profession and the productivity of the firms. First, Lautsch et al. (2009) suggested that teleworking accountants could be monitored differently from those in the central office, raising the possibility of dual or parallel processes of control, one for the office and the other for the teleworkers. This alternative has however, not found any real support in the literature.

Secondly, Kurland and Cooper (2002), Felstead, Jewson, and Walters (2003) and Taskin and Edwards (2007) all suggested replacing visual office-centred controls with Ouchi's (1979) task achievement. Thus, they recommended that managers focus their controls on the teleworker's outputs, which are usually specified, and time-bound (Kurland & Cooper, 2002), rather than on observation of the presence of persons (Mayo et al., 2009) within the bureaucracy. In the view of Daniels et al., (2001), Siha and Munroe (2006), Gajendran and Harrison (2007) and Taskin and Edwards (2007), such controls better suited the work that knowledge workers such as accountants do, since, as Taskin and Edwards (2007) noted, they link employee behaviour to the achievement of required key performance indicators. Gajendran and Harrison (2007) maintained that this approach gave agency to teleworkers, allowing them the flexibility to decide when they will work yet still achieve their agreed outcomes. Sullivan and Smithson (2007) and Taskin and Edwards (2007) contended that this arrangement made the employees responsible for their own supervision and motivated them to increase their productivity. However, Alvesson and Willmott (1996) and Scholfield and Peel (2009) declared that such a move from the visual to the output continued to reflect management's desire to use the same direct, structured employee control methods wherever their reports were working. Thus, they disagree with Sullivan and Smithson's (2007) understanding that task-orientated controls would make teleworkers self-supervised, as the traditional structures were still in place. For Clear and Dickson (2005), citing Adami (1999), this traditional emphasis on structured control methods by the accounting profession suggests that directors and managers would find it very difficult to change from the close visual supervision they were trained and encultured in to direct output controls, because, as Scott (2001) pointed out, doing so would raise questions of legitimacy in the profession.

Thus, the international literature on the patterned mode of control within accountancy firms tells the story of the modern in the form of a series of symbolic, political, economic and technical structures, visually dependent and based on a bureaucracy of agencies whose legitimacy is maintained by managers who have been socialised to accept and apply them (Bandura, 1971; Schein, 1996). Managers, therefore, enforce these controls because of the legitimacy, productivity, identity and privilege these bring to them and to the firm they identify with. Given that Peters and Heusinkveld (2010) and Beham (2015) have evidenced that most directors are change averse, then Kurland and Cooper (2002) and Rasmusson and Corbett (2008) were correct in observing that one of the most important challenges to telework was the resistance by managers to changing their mode of management to one where they could "manage employees they cannot physically observe" (Kurland & Cooper, 2002, p. 108). Thus, I agree with Taskin and Edwards (2007) that there is an obvious need for more research in this area.

Stories of culture and influence

In these stories, as Käraman and Alvesson (2004) explain, "the locus of control is moved from the outside of the worker to the inside" (p. 152). However, visually orientated, structured controls of the modern cannot be "moved from the outside of the [tele]worker to the inside." They are replaced, according to Kundra (1992), by learned behaviours that "guide their (employee) actions" (p. 11). Behaviours that to Hofstede (1980) are programmed into the minds of actors for the purpose of, according to Knights and Willmott (1989), programming the actors to control themselves and in doing so they "implant management's favourable perceptions and definitions of social reality in the interpretive schemes of employees" (Knights & Willmott, 1989, as cited in Alvesson, 2002, p. 36). Deetz (1992) avers that people accept management's rules as if they were "self-devised for one's own success" (p. 168) and which they teach as the truth to others in the group or organisation. Essentially, they exhibit the behaviours that those with the power and authority wish other actors under their authority to self-exhibit (Alvesson & Willmott, 2002) and, therefore, use to exercise organisational control over themselves as if it were their conscience (Grey, 1999; Gabriel, 1999; Kuhn, Golden, Jorgenson, Buzzanell, Berkalaar, Kisselberg et al., 2008; Alvesson & Ashcroft, 2008) to the advantage of those with the influence. Instilling behaviours that result, according to Kundra (1992), in the perpetuation of the political and economic will of the powerful, which Willmott (2005) points out reinforces in those with the influence the need for control.

Alternatively, culture can also be thought of as a story (Gabriel, 2000), one that convinces the actors of a reality they can believe in and act on. Boje (1995) describes control as a storied ideology, for the story, by being accepted as the truth, internalises within those actors the norms and values of that ideology (Fulop, Linstead, & Frith 1999) which to Deetz (1992) gives legitimacy to their domination. Furthermore, this legitimacy gives the possessors of the power hegemony over their employees (Hatch & Cunliffe. 1997), hegemony that Marx would describe as "false consciousness" (Marx & McLellan, 2000), and which, in turn, legitimises the powerful's right to control them (Deetz, 1992).

The accountancy literature strongly identifies culture (Almer & Kaplan, 2002; Frank & Lowe, 2003; Whiting, 2008; Lightbody, 2008; Peters & Heusinkveld, 2010) as one of the principle drivers of control over staff within the accountancy profession. So, given the truth of that assertion, what constitutes the professional accountancy culture and how can it be one of the principal drivers of control over staff in accountancy firms in office or when teleworking?

In the Western world, the profession of accountancy is viewed as a reliable and homogeneous body with universally accepted processes and practices that have evolved over time as the work culture of the profession (Almer & Kaplan, 2002; Frank & Lowe, 2003; Kim, 2008). This culture Connor

(1997), as cited in Lightbody (2008, p. 138) explained as an "up or out" career path (p. 155) requiring long hours of what Frank and Lowe (2003) call "face time" (p. 140). Whiting (2008) refers to this norming of the profession as "a male linear career path characterised by upward, onward, steady and unbroken goal orientated and hierarchical progression, loyalty and mutual commitment between employer and employee" (p. 112). This linear, uninterrupted, deadline-driven, client-focused and demandingly long-houred cultural work model, as Gammie, Gammie, Matson, and Duncan (2007) point out, reflects Western male practices that to Kim (2008) and Whiting (2008) are so ingrained in the culture that they are considered the truth. Nonetheless, Whiting (2008) did find that some accountancy practices were changing their cultures to allow the "integration of work and personal life" (p. 132). However, she was concerned that such changes were only cosmetic and designed to reflect the political wishes of the time.

This traditional chartered accountancy culture, legitimated by accountancy's success in and acceptance by society (Kim, 2008) and its homogeneity (Almer & Kaplan, 2002), exerts, according to DiMaggio and Powell (1983), Scott (2008) and Peters and Heusinkveld (2010), normative pressures on the directors to maintain this culture unchanged. Thus, the literature supports Peters and Heusinkveld's (2010) contention that, for this profession, culture is one of the principal means of organisational control for legitimacy. Furthermore, the culture of the profession is maintained and reproduced, according to Berry et al. (2009) and Peters and Heusinkveld (2010), by socialising its members educationally and vocationally to embed the traditional accountancy culture as the truth (Scott, 2008). A truth, that Peters and Heusinkveld (2010) claim maintains and reinforces the legitimacy of the profession. Consequently, any new work practices like telework would be understood by the directors as going against this cultural framework. Challenging this traditional culture, therefore, may, as Scott (2008) noted, be understood as a risk to the legitimacy of the profession. This thinking led Lightbody (2008) to suggest that new practices including telework would be marginalised.

It is clear that accountancy firms are organised through a combination of structural controls and symbolically dominated cultural or normative controls, with the former relying on actors being physically present in the productive space of the office, while the latter relies on the encultured actors behaving in the learned, appropriate manner regardless of the contextual symbolisms that surround them. Although the literature on control generally, and of the accounting profession specifically, has been reviewed under two discreet headings, Kundra's (1992) research suggests that such modes of control rarely exist separately. Thus, in the literature, chartered accountancy firms demonstrate a mix of traditional structured and normative controls (Almer & Kaplan, 2002), which suggests that it would be very difficult to make changes to the processes and practices that legitimate the profession, as attempts to change, including moves to output controls, would, in Scott's (2001) view, be perceived as illegitimate and, therefore, opposed.

Stories of telework and technology

Today people commonly use mobile phones and laptop computers to access the internet "here, there, anywhere and anytime" (Kurland & Bailey, 1999, p. 53) allowing productive work to continue outside the traditional office and outside traditional working hours (Ball & Wilson, 2000). The technologies have now expanded the temporal and spatial boundaries of the organisation (Towers & Duxbury, 2006) leading Ball and Wilson (2000) to point out that there is now no technological reason to chain employees to a central work place.

Like people who could not do without their technologies (Hough, 8 April, 2011), chartered accountancy firms were equally reliant on technology, but for productive, rather than social purposes (Almer & Kaplan, 2002; Towers & Duxbury, 2006). Thus, the technologies, according to Fairweather (1999), served a dual purpose. First, by being allied to human labour, they increased the productive capacity of that labour (Marx, 1977) and secondly, in order to achieve this productivity, controlled how they themselves were used (Darlin, 2009).

Consequently, the majority of the literature on technology and telework tells of how the technologies are used to both control staff behaviours and to increase their productivity (Darlin, 2009). This emphasis is not surprising given the importance the directors of accountancy firms attached to productivity (Almer & Kaplan, 2002; Frank & Lowe, 2003) which, as Lightbody (2008) pointed out, spills over to the teleworkers. This use of technology caused Berry et al. (2009) to declare that the software technology has "a considerable impact on control practice" (p. 3). Darlin (2009) described this form of control as an electronic panopticon, an invisible control that, according to Towers and Duxbury (2006), the directors took advantage of to continuously monitor the activities of staff (Chen & McDonald, 2015) without their being physically present, (Ball & Wilson, 2000).

These technologies to Wilson (1999), Phelan (2002), Felstead et al (2003) and Darlin (2009) allowed the employer to know what the employee was working on, where the work was being carried out, the time taken to complete the work and control over how the employee carried out that work. More importantly, according to Lightbody (2008) the technologies provided the directors of accountancy firms with productivity data. As a result, each accountant's productivity could be monitored (Almer & Kaplan, 2002) in the background (Lightbody, 2008), a practice which Wilson (1999) noted could be extended to teleworkers and thus possibly remove the need for direct visible controls. Hoang et al.

(2005), however, noted that this practice raised privacy concerns and that there is little literature on this topic in relation to telework and accountancy.

Furthemore, as Fairweather (1999), Ball and Wilson (2000) and Towers and Duxbury (2006) all warn, the technologies are not infallible and though the technologies control how they are used, they are actor-dependent. Additionally, this electronic panoptic gaze, as Fairweather (1999) reminds us, is automatically switched off with the computer. Consequently, as Almer and Kaplan (2002) and Lightbody (2008) pointed out, these technologies helped to maintain physical observation as the prime method of managerial control. Disputing this claim, Berry et al. (2009) and Granlund and Malmi, (2002) pointed out that such direct controls were less effective than digital controls outside of the physical office. Overall, however, this electronic panopticon favours and assists in enforcing the structural controls of the modern as it is essentially the eyes of the modern, and to Almer and Kaplan (2002) its virtual presence symbolically assists in the enforcement of the accountancy culture.

However, in the opinion of Granlund and Malmi (2002) and Berry et al. (2009), the potential of this control tool was constrained, because managers and directors in accountancy firms poorly understand both theoretically and practically how the technology available to them could be used as a control mechanism, both in the office and virtually. These authors suggest that there are two reasons for this lack of understanding. First, most of the directors had been trained and socialised to control their reports visually (Kurland & Bailey, 1999). Secondly, according to Hoang et al. (2005) and Towers and Duxbury (2006), many baby boomer managers considered using technology as a staff control mechanism to be an invasion of privacy with the potential to cause resentment among employees which, these managers believed, could affect their morale and productivity (Fairweather, 1999; Ball & Wilson, 2000). Thus, in the opinion of Fairweather (1999), the directors had little incentive to upskill their computer literacy. Furthermore, most accountancy practices in New Zealand are small (NZ Institute of Chartered Accountants, 2013); consequently, the outsourcing of the provision and maintenance of information technology is common.

Nevertheless, change is on the way, according to Towers and Duxbury. (2006) and Darlin (2009), driven by the younger generation of computer literate directors and clients. These younger accountants are pressuring employers to either improve the technologies or allow them to bring their own technologies into the firm (Meece, 2011), technologies they would use to both achieve work-related goals by connecting them to the firm's databases and programmes and for their own personal social networking needs (Meece, 2011). Essentially, younger accountants wish to do what the teleworkers already do, i.e., supply their own technologies. Although this practice has for Ball and Wilson (2000) issues related to data security, Foucault (1978), Cooper and Taylor (2000) and Bain, Watson, Mulvey, Taylor, and Gall (2002) would all suggest that the benefits to management outweigh the risks in this scenario, since employees' bringing their own technology allows management to establish the perfect panopticon (Phelan, 2002). The perfect control process (Cooper & Taylor, 2000) for extending the employer's power and control over the employees whenever and wherever they use the technologies (Darlin, 2009), be it in the office, the home or the café. Consequently, these personal technologies help management to colonise leisure and the home spatially and temporally. In doing so, as Deetz (1992) and Fleming and Spicer (2004) noted, they are also colonising the minds of employees to accept and reproduce the organisation's expectation that they will, through the technologies, always be available for work. This merging of work and leisure through the medium of technology and managerial intent has the potential to significantly change the way organisations are organised. However, as Almer and Kaplan (2002) point out, given the way the chartered accountancy profession is traditionally and culturally organised, change, I suggest, remains only potential.

On the other hand, for Law (1994) and Latour (2005) these digital control technologies were a part of the organisational controls that are embedded in processes that, according to Law (1992), make up the network of the firm. Rather than controlling through fear of being caught, they control by agency, not, however, the agency where one stands in the place of another, but that described in actor network theory where both humans and technologies can, through their agencies, determine how each must act or inhibit others from acting. Thus, the processes and procedures carried out in accountancy offices are the result of interrelated actions between persons and technologies that are to Law (1994) held together in these processes through a hierarchy of agencies. In this way, how people and technologies have agency to control and are controlled by the agencies of others, creates an order within the network we call the entity, the firm.

Practically, Almer and Kaplan (2002) and Frank and Lowe (2003) found that most directors understood technologies, i.e., computers and other electronic devices, as essential tools of the profession that they used to achieve symbolic, political and economic benefits for the firm. The technologies were symbolic in that they influenced what role the actors played (Tietze & Mousson, 2010). Politically, the technologies, through the bureaucracy and through the quiet working of their software programmes in the background (Darlin, 2009), allowed the directors panoptic control over their in-office accountants and teleworkers (Cooper & Taylor, 2000; Phelan, 2002). Economically, these control processes achieved the desired productive efficiency which resulted in improved financial outcomes for clients and an acceptable rate of financial return for the firm (Almer & Kaplan, 2002). The technologies, therefore, according to Darlin (2009) enabled persons to easily work from home or other locations. Some firms, as Murray (2008) and Black (2014) described, used this technology to offer accounting services completely virtually, but according to Rasmusson and Corbett (2008), these firms were the exception. In the majority of firms, staff and associated technologies were to Lefebvre (1991), Frank and Lowe (2003) and Whiting (2008) symbolically and physically located in the visible office, a physical space that to Roberts (2005) symbolised to others where the trusted professional accountant resides.

Stories of telework and the feminine

Earlier I noted that in the stories of telework there were four dominant themes. Running through them all since the early 1980s is the thread of the increasing participation of women in the labour force (Almer & Kaplan, 2002). This increased female presence is equally true of the New Zealand labour force with the participation of women reaching 70 percent in the first quarter of 2015 (Statistics New Zealand, 2015). This percentage is reflected in the New Zealand accountancy profession where more women than men have graduated with accounting degrees since 2002, according to the Ministry of Women's Affairs (2010), resulting in more women than men joining the Chartered Accountants Australia New Zealand since 2004. Women now make up 42 percent of the New Zealand membership of that body according to the New Zealand Institute of Chartered Accountants Annual Report (2013). This feminisation of the accountancy profession has also been the experience in North America, according to Pasewark and Viator (2006), with more than 50 percent of new hires by accountancy firms being women since 2004. This led Raghuram and Wiesenfeld (2004), Collins (2005) and Kreiner (2006) to predict a continued increase in the popularity of telework as the presence of women in the labour force increases. Thus, it is important to review the literature on the roles of women in relation to the accounting profession and telework, because of the predominance of women in the accounting profession in New Zealand, both professionally and in-office trained, together with the expectations society has of these women.

This thread of increasing participation in the accountancy profession by women is important to this research for the current gender contract, Whiting's (2008) "traditional men" and "traditional women" (p. 122) symbolises woman as managers of the family. Thus, women accountants may have two roles, that of accountant and that of the manager of the family. Roles that, according to Huws et al. (1990) and Whiting (2008), required predominantly women to juggle their work and home roles, so as to minimise their role conflicts (Clark, 2000; Tietze & Musson, 2003; Caproni, 2004). It is for these reasons that, according to Huws et al. (1990), Smithson and Stokoe (2005) and Leonardi, Treem, and Jackson (2010), the social and vocational roles of women are significant drivers of telework and therefore, any study of flexible work practices "is really a study of women workers" (Huws et al. (1990), as cited in Collins (2005, p. 128) and their social and vocational roles. On the other hand, Sullivan and Smithson (2007) and Kuhn et al. (2008) maintain that this discourse on the gender contract that socialises women and men to appropriate work and careers does not advantage women, because, as Leonardi et al. (2010) suggest, it determines and enforces "who belongs, has opportunities and succeeds" (Kuhn et al., 2008, p. 167). For Kuhn et al. (2008) and Whiting (2008), telework, therefore, reinforces the current gender discourse of difference which led Caproni (2004) to suggest that telework "may instead further entrench people in the work/life imbalance that they are trying to escape" (p. 208), a situation that impacts on the career of the professionally trained woman (Harr, 2007). The question, therefore, arises: Do managers understand telework through the gender contract?

Given this increasing feminisation of the accounting workforce and the prevailing Western gender contract of which New Zealand is a part, according to Whiting (2008), tensions between the work culture of the accounting profession and the family responsibility roles of women accountants are inevitable. This tension to Almer and Kaplan (2002) and Frank and Lowe (2003) has created a four-way dilemma for professional women. The four options for them being: 1) to prioritise work by not having a family, 2) to have a family and return to work quickly, 3) to have a family and return to work part-time or 4) to telework full, or part-time (Mousson & Tietze, 2004). When choosing the latter, women became part of what Whiting (2008) and Lightbody (2008) call the mummy path of the profession. This path, as Hooks (1992), Almer and Kaplan (2002) and Lightbody (2008) pointed out, had the potential to damage the teleworker's human capital value in terms of lower salaries, less interesting work, possibly reduced professional training and delayed promotion.

In the New Zealand context, Whiting (2008) found that women accountants with families gained greater role salience from their families than from work, a view reinforced by the Ministry of Women's Affairs (2010). Similarly, in the United States, Pasework and Viator (2006) noted that 55 percent of professional women accountants terminated their employment in 2004 because of their salience for the family. This outcome, according to Almer and Kaplan (2002) and Musson and Tietze (2004), had implications for these women in terms of knowledge degradation should they wish to return to the workforce.

Currently, as Westerman and Yamamura, (2006) pointed out, there is an undersupply of accountants in the chartered accountancy profession which according to Whiting (2008) the accountancy profession could remedy through offering telework, because, according to Pasewark and Viator (2006), in the accounting profession "flexible work arrangements do well in preventing family activities from interfering with work, enabling employees to remain on the job" (p. 160). Their research was supported by Almer and Kaplan (2002), Frank and Lowe (2003) and Pasewark and Viator (2006) who reported that in North America where flexible work practices were regularly offered, there was a direct correlation between telework, reduced employee turnover and increased work satisfaction on the part of both genders. Since there is no such research in New Zealand, comparisons cannot be made. In addition, according to the New Zealand Immigration website (June, 2015), there is currently no shortage of skilled accountants in New Zealand.

If telework enables accounting firms to retain their skilled women staff with the consequent reduction in operating costs (Almer & Kaplan, 2002), then telework should be seen as an advantage to the directors of these firms. Yet Perera (2003) found that in the United Kingdom in 2002, 37 percent of accounting firms believed that any move to telework or other flexible work practices would be detrimental to the productivity of their firm, a belief that Lightbody (2008) found was also strongly held among Australian chartered accountancy firms. However, this conclusion is at odds with the work of Almer and Kaplan (2002) and Pasewark and Viator (2006), admittedly in the United States, that telework was the vehicle the directors used to retain their skilled women staff. Thus, in the accounting profession, as Lightbody (2008) showed, it is all about the maintenance of the economic. The profession in different continents achieves this goal in different ways according to how it constructs telework.

The literature suggests that the increased number of women in the accountancy profession has influenced the directors' understanding of telework in three ways. The first is the commonly accepted view from the academic and social literature that telework advantages women with family commitments by allowing them to balance their work and family lives (Pasewark & Viator, 2006; Lightbury, 2008). The second, the North American view which encompasses the generally accepted view, adds the advantages of retaining skilled staff with the consequent reduction in operating costs (Almer & Kaplan, 2002; Pasewark & Viator, 2006). Thirdly, there is the legitimacy view advanced by Perera (2003) and Lightbody (2008) that women with families who telework are a risk to the embedded productivity culture of the firm, therefore, potentially threatening the legitimacy of this traditional and successful culture. To date it is unknown which models New Zealand chartered accountancy firms follow as there is no research on this topic, a gap I hope this research will remedy.

Looking Back, Looking Forward

Looking back over the literature on telework, it becomes clear that there are a number of opposing ontologies, possibly because differing theoretical frameworks have resulted in little clarity around how people within organisations and professions, and the directors of chartered accountancy firms in particular, construct the reality of telework. First, there is the literature on work–life balance. On the one hand, Tietze (2005) explains that people who work from home are more productive, have greater work satisfaction and tend to remain with the firm longer. On the other hand, there is the work of Perera (2003) who suggests that in England teleworkers are 37 percent less productive than their in-office peers and that of Frank and Lowe (2003) who report that managers in accountancy firms consider teleworkers as less productive and less committed than their peers. Furthermore, there is the North American literature that links telework with the recruitment and retention of scarce skilled staff, while the Australian and the New Zealand literature (Lightbody, 2008; Whiting, 2008) suggests that in their countries this is not the case. Given the importance of productivity to directors of accountancy firms (Almer & Kaplan, 2002), it is reasonable to suggest that how these directors understood productivity would influence their understanding of the reality of telework

Secondly, there is the question of who teleworks. Kim (2008) and Whiting (2008) maintain that managers equate telework with women and, in particular, women with families. This perception, according to Whiting (2008), reflects what Law (1994) calls the influence of the social, where the prevailing gender contract (Sullivan & Smithson, 2007) symbolises men as the breadwinners and women as the carers of the family. Thus, as Lightbody (2008) and Whiting (2008) perceive it, managers construct their realities of telework through the gender contract, which accounts for their acceptance of women as teleworkers. Similarly, there is the assertion by Kim (2008) and Whiting (2008) that the directors, being predominantly male, construct their meaning of telework from their masculine perspective. Thus, the economic driver encouraging women to remain in the workforce conflicts with the social, i.e., the role of women in the family. For Whiting (2008), therefore, gender is certainly one of the influences on how the directors construct telework. Consequently, as Lightbody (2008) found, if men asked to telework they were considered as not being committed to the profession.

Thirdly, the literature highlights the existing tensions between controlling staff productively in the office and in their homes. Kurland and Cooper (2002), for instance, tell of managers who have been trained and normed in productively managing the labour resource visually. Consequently, as Frank and Lowe (2003) point out, to these normed managers teleworkers who were not within their visual control range obviously were not under their control. To remedy this situation, managers would marginalise any work practice where visual controls could not be practised. Thus, the directors learned that the symbolic worker visually controllable in the office will richly influence how the directors will construct their reality of telework.

Fourthly, there are the technologies that both facilitate telework and operate as the visible yet invisible control eyes of management (Fairweather, 1999). However, this technology is symbolised as part of the office bureaucracy, or as Law (1994) and Latour (2005) contend, as part of how the firm is organised. Although the firm is symbolised as being boundaried by the office with no extension into the home, this understanding is strange, because mobile phones, emails and remote access to the firm's servers suggest, as Deetz (1992) does, that through these technologies the firm is already colonising the home. These symbolisms of technology, nonetheless, obviously have a major influence on how the directors construct telework within their firms.

Looking forward, I now ask: if the above influences drawn from the literature on how directors understand the reality of telework are also applicable in New Zealand, since apart from Whiting (2008), there is little research into telework in the chartered accountancy profession that is theoretically framed and analysed to answer this question in this context. I intend to change this situation and in the next chapter I will discuss the method I have used and the reasons for using it, so that I can understand and narrate the influences on the directors that caused them to construct telework in the way they do.

Chapter 3

Of Methodology and Methods: Framing the Research

“Thinking about the methods, one could argue that each limits the possibility for analysis” (Deetz, 1995).

Introduction

The preceding chapters have set the scene for this research. First, I have highlighted that telework is poorly accepted as a normal work practice within the chartered accountancy profession in New Zealand and that the key reasons for this low acceptance have yet to be identified. Secondly, on the basis of an exploration of the academic literature on telework from across three continents, I have concluded that there is little agreement over the acceptance of telework or the reasons for this situation.

This chapter is about investigating and evaluating methods of inquiry and deciding upon the methodology appropriate to this researcher’s attempt to understand the reasons that limit the acceptance of telework within the chartered accountancy firms in Aotearoa New Zealand. Methods, however, are only one part of a wider framework that links together the researcher’s ontological position and resulting theories, research methods and analytical methods, which are all designed to ensure that this qualitative research is plausible (Weick, 1995), acceptable to the actors, the directors and managers within the firms and to the critical interpretist research community.

Throughout this chapter a critical interpretive conceptual framework underpinned by actor network theory emerges. As the literature reviewed in the previous chapter reveals, this approach does not appear to have been used before in telework research. However, it is one that will help this actor researcher to unravel how the actors, i.e., the directors and the managers, within the firms construct their understanding of the reality of telework, because it is this construction that is the key to understanding why telework is accepted by certain actors as a work practice, but not by others.

Consequently, this chapter begins with a discussion of actor network theory (ANT), the theoretical framework adopted in this study, then moves on to discuss how changes in the location of this actor researcher from the finance department to an academic unit resulted in material changes to the researcher's theoretical position. The lens is then turned to the research method. Here, the interview-led story, which is one of the research methods employed by ANT researchers, is discussed and justified within the context of chartered accountancy firms. This discussion and justification leads to an explanation of how the story data were collected and issues that arose while trying to follow Latour's (2005) advice to "just follow the actors" (p. 12). Having explained how the data was collected, the lens moves on to the analytical framework. It is framework, based on the characteristics of the modern, on which the stories, the enacted realities told by the managers and directors of how they constructed telework, are critically interpreted and the common threads or themes analysed. Lastly, snapshots of the firms that took part in this research are provided to make the following chapters more meaningful.

The theoretical framework of this study

Actor Network Theory

An introduction

ANT is one of a number of social theories that provide researchers with tools to assist them in their study, analysis, interpretation and understanding of social phenomena. ANT differs from the other theories in that it represents the social as being populated by networks. These can be understood as flows of activities generated by sets of relationships between people, between technologies and between people and technologies that achieve the required outputs of the network. Therefore, the entity has no external form with only the flows of activities, like the networks of blood vessels, nerves and lymphatics within the human body, for example, being visible. Thus, ANT can be understood as a relational ontology, as it directs researchers to study networks of relationships in their context, since it is through these relationships and the actors' location within them that actors construct their realities. According to Law (2004a):

> The world is a web of relations … And those relations have no status, no shape, no reality, outside their continued production. This means that the concern is with process. It is how particular realities get made and remade. And then how they sometimes, possibly often, get themselves embedded so that they become obdurate and resistant. (p. 2, underline in the original)

Realities, therefore, are constructed within the context of sets of practices or processes called relationships. For Mol (2002), these realities are actively "brought into being, sustained, or allowed to wither away in common, day-to-day sociomaterial practices" (2002, p. 6). Consequently, if realities are constructed within relationships, then they can be understood through the study, analysis and interpretation of the diverse relationships that exist within such networks.

Of equality of actors and their power to act

Firms, like the social, can be described as patterned networks because they comprise webs of relationships of human actors who, when combined together with all the technologies, produce knowledge outcomes. Networks, therefore, are made up of both human and nonhuman actors, the latter sometimes called actants (Latour, 2005), that map simultaneously the material and the semiotic, i.e., that which is and that which is between things and concepts. It is here that, while contributing to them, ANT differs from all other social theories because it casts the materials, the human and nonhuman actors as equals associating with each other interdependently. Each actor is able, as Callon (1999) points out, to be a source of action regardless of whether the actor is human or not. Nonetheless, it is this source of action that casts these materials within the networks as potentially either "a power that enrols and dominates or, by contrast, an agent with no initiative which allows itself to be enrolled" (Callon, 1999, p. 182). Thus, an actor may be dominant and influential in one set of relations, yet an uninfluential agent within others. For example, the director within the firm is enrolled by the accounting software within the processes of completing client accounts, as the software actor has complete power to act, or require an action of others, since the process of entering data into the accounting programme is determined by the agencies of that actor. That said, the same director will probably be a dominant enrolling actor in the processes that report financial results to a client. Power, therefore, is relational. It is embedded in the location of the actor within network relationships. Thus, actors derive their power to enlist, enrol, influence and convince other human or nonhuman actors to follow them and, therefore, represent them (Murdoch, 1995) from their location within the coconstructed sets of relationships. Power or the ability to act is not personal; it is not possessed by the human or nonhuman actor. Rather, it lies in agency which itself is derived from the location of the actor within the network relationships. Thus, to Latour (1986) "power is a consequence and not a cause of collective action" (p. 289). It is an effect of the networks of heterogeneous relations. Relationships which initially may not be stable, as the materials, i.e., the human or nonhuman actors, actively seek to enrol the interests of others into their own interests, interests that influence the ordering of the network and, therefore, its knowledge outputs. Law (1994) calls this activity translation. Consequently, realities and the resulting powers to act will be created and recreated until, as Law (2004) points out, they “get themselves embedded so that they become obdurate and resistant” (p. 2). They become hard to change and, therefore, accepted as the norm.

Of relationships, knowledge and ontological manipulation

How, therefore, do these heterogeneous networks become patterned, become organised and ordered and thus able to influence the sensemaking of the actors located within them? Callon (1986) contends it was done through enrolments, where actors influenced other human and nonhuman actors to accept their organisation and ordering of materials to generate knowledge outcomes. They then defend, maintain and enhance these enrolments until either the relationships of materials, the patterned orderings, are changed as a result of differing enrolments by other actors, or until the patterned orderings become obdurate and, therefore, resistant to change. Hence, how actors were influenced to construct their realities within the relationships and how knowledge generation from the relationships are manipulated is the outcome of this enrolment competition.

Knowledge in terms of ANT is, therefore, a social product generated from many material forms. From an accounting perspective, software programmes, computer hardware, the skills of human actors symbolised as accountants, receipts, bank statements, desks, telephones, coffee and all the rest of the materials all contain knowledge. Thus, knowledge lies in these objects that, when organised and ordered, engineered or fitted together, are converted or translated into knowledge outputs called, for example, client compliance accounts. Teleworkers are also part of the networks of the firm, part of the relationships of materials. Actors, however, understand telework as separate from the relationships that constitute the processes of the firm, separate because actors have learned to punctualise, to reduce telework as an object within another punctualised object, the home. Therefore, behind this punctualisation of telework, all the objects within which knowledge lies such as the home office or lounge table, chairs, the computer, the modem, the internet, the servers of the firm and the coffee, are hidden. They are punctualised behind the symbolism they verbalise as the telework, materials that when enrolled into organised relationships generate knowledge outputs.

Therefore, these knowledge outputs can be changed by the dominant actor by their enrolling actors in different relationships within the network. However, as Mol (2002) and Law (2004b) ask, what reasons would the dominant actors within the networks have for preferring and enacting one kind of reality, or one kind of knowledge, over another? The literature suggests that how network relationships are organised to achieve required outputs, or translations, is the result of the influences of the dimensions of the modern, the political, the technological, the cultural symbolic and the economic. Thus, as relationships change within the networks, so also do the construction of realities by the actors within those networks.

Actor network researchers have attempted to answer questions like those posed by Law (1994b) and Mol (2002) by following Latour's (2005) advice to use ethnographic and narrative research methods, methods that Law (2004a) describes as "sets of procedures for reporting on a given reality" (p. 143). Nevertheless, method is part of the realities within the sets of relationships within networks that actors give meaning to. Thus, method actually helps to "produce realities" (Law, 2004a, p. 143), but if it does so, then it can also sideline other methods and, therefore, protect the enactment of the preferred realities of the network. In this way, knowledge can be manipulated through the enactment of realities through prescribed methods. Knowing this possibility, the actor researcher needs to take care not to reproduce the desired realities of the dominant actors without uncovering those methods that have been marginalised.

ANT, therefore, makes explicit the concept that there is no one independent objective reality even when networks appear homogeneous, because how the heterogeneous materials within the patterned networks are engineered, organised and ordered influences how actors located within these relationships construct the realities these relationships have engineered. An engineered outcome that can be changed and changed again as actors gain and lose enrolments. An outcome that can be changed to privilege one reality over another then embedded in policies and procedures to inhibit future change. For these reasons, the role of actor researchers, as Boje (1995) and Law (2004) point out, is to make known the complex and alternative realities that may otherwise have remained obscure.

Why use actor network theory in this research?

Essentially, this approach was chosen because of the influence of Callon (1985), Law (1994) and Latour (2005) who are actors within the heterogeneous networks of the academic community. Their influence led to this research being firmly located in the networks of chartered accountancy firms and in addition, was a major contributor to the decision to use ANT as the theoretical framework to assist in the unpacking of the research question and as a guide to answering it. However, there were also other reasons supporting this framework. First, it was selected because of its difference from other social theories. Here, I reasoned that if other social theories have not assisted in developing an understanding of the nonacceptance of telework, then a new way of unpacking the research question needed to be considered. Secondly, the organisation of chartered accountancy firms, in Weberian terms, is by tradition highly bureaucratic. The production of client accounts follows specific processes involving the interrelationships of human and nonhuman actors to achieve the outputs of knowledge, usually client compliance accounts. Thus, accountancy firms have traditional stable webs of relationships which made it easier to study them using this theoretical framework. Thirdly, this actor researcher is a member of CA ANZ and is therefore familiar with the traditional heterogeneous webs of relationships within the firms, as he has been trained within similar networks. Consequently, this researcher, besides being able to relate this theory to their vocational histories, should be more acceptable to the accounting actors, which should advantage the research. Fourthly, there is a need to have a guide to assist in the unpacking of the research question and ANT appeared to be the logical theoretical framework to assist with this task.

Determining the researcher's theoretical position

My original ontology

At the commencement of this research I was located both in the academic networks as a student and in the vocational networks as an accountant, specifically in the finance department of a tertiary organisation. The latter department, or network, through ordered interrelationships of actors, Law's (2004b) "heterogeneous engineering" (p. 381), processed numbers, with monthly and annual accounts and cashflows being the knowledge outcomes. Thus, it was through numbers that the network constructed its realities, i.e., through the financial accounts that complied with international accounting standards, which other actors within the organisation, within other entities and within society relied on. Therefore, how the finance network was engineered and where actors were enrolled and located in those engineered relationships set the finance network and the actors within it apart from the other departmental networks and their actors in the organisation. In addition, this finance network shaped how the actors within it constructed their realities, understood these realities and told these realities to other actors in terms of numbers.

Thus, actor accountants like me learned to privilege the positivist theoretical framework with its quantitative-based research methods. This privileged framework, therefore, influenced the original phrasing of the research question, i.e., What factors limit the acceptance of telework within chartered accountancy firms in Aotearoa New Zealand? The assumptions behind this question being that there are universal answers to the telework question and that they could be found empirically through observation and experimentation. This presumption was reinforced when I attended an accountancy conference at which the majority of the presentations fell within this positivist tradition. Hypothetical questions, for example on market trends and applicability of financial statements to networks, were answered using numerical data tied to reliability and replicability. The actors who presented the two qualitative papers would, I assumed, have felt most out of place, given that the paradigm that privileges the positivist framework views any other framework with scepticism, for fear that it may bring into question the paradigm itself (Kuhn, 1962).

Towards a critical ontology

This ontological understanding changed significantly during the research. The catalyst for this change was my transfer from being an actor within the networks of a finance department to a new location where I became a business manager within the patterned networks of an academic unit and so moved from working with numbers to working with people, both academic and administrative. I also moved to a different ordering of the materials with different enrolments and associations and, therefore, different constructions of reality. Now reality no longer lay in numbers but in people and language where decision-making, student learning outcomes, types of assessment and budgets were examples of this new norm.

Consequently, this vocational move to the new networks with their ordered relationships of actors generating knowledge in terms of educational outcomes required me to understand and enact the realities generated within these new relationships. This shift initially caused feelings of displacement because I, as an actor manager, was now located in a different network, with different ordering of actors to achieve different outcomes, or translations, resulting in different constructions of realities (Law, 2004a). These changes also raised a number of ontological and epistemological questions. For example, how were the networks that constituted the academic unit and the whole organisation, all with different patterns of relationships, all with different methods of maintaining and propagating their realities and all with different enrolments producing different knowledge outcomes linked, so that the network constituting the organisation could achieve its overall knowledge outcomes? Essentially, how did the networks of the firm generate, through enrolments, relationships that achieved coordination between these networks so that the required outcomes of the coordinated networks could be achieved? Furthermore, did this these relationships have implications for this research

One possible answer lay in the actors who, as social objects, bring their own knowledge, skills, histories and perceptions to the objects, the symbols they interpret. However, each actor has different knowledges, skills, histories and so on, "Thus they represent what they see in diverse ways" (Mol, 1999, p. 76). This diversity became evident to me when visiting the accounting firms. Even though accounting actors, including me as an actor researcher, had all been similarly trained, educated and mentored in the networks of the universities and firms, there were many instances during the visits to the participating firms of miscommunication between the accounting actors within the firms and myself resulting from different constructions of realities. A possible reason for this miscommunication lay in my accountancy history. My training in accountancy was located in the corporate world and therefore what I had observed and constructed as reality within that context was, at times, not what was observed and constructed as reality within the context of the firms. Thus, reality construction, as noted earlier, was the result of how the relationships within the networks of the firms were engineered and ordered. Thus, if there is no homogeneity of meaning construction, then the ontological belief that the answer to the research question can be known because there is an answer out there waiting to be found, is no longer a viable ontological position.

A consequence of accepting that the reality lived with is that performed in a variety of practices (Mol, 1999) is to understand that reality itself is multiple. Here was the realisation that there were not multiple realities but that the same object can have multiple realities. Having accepted this ontology, this reality society lives with, I now faced another issue. If there are now options between the different realities of the object in question, which version should be chosen? Or, was that my lingering positivism talking, since the understanding of all actors of their reality, for example of telework, enacted from their enrolled location within networks is to them the truth, the correct one. To reject some of these truths and accept others would be to stamp on the research my own learned or enacted version of the reality of the object or objects.

I as the actor researcher, therefore, should not be concerned with acceptance or rejection but with why the realities are different. That realisation returned me to an earlier question related to organisational translations. For Mol (1999), it is not enough to say that the differences in translations, i.e., how outputs are achieved, are the result of the patterned ordering of the networks of the actors, as these are influenced by the dominant actor, one who may implicate the real in the political (Mol, 1999) by manipulating the real for a particular purpose. This line of thought led to the realisation that in order to understand this political manipulation, this research would need to add the critical to the analytical. That realisation located me and the research question firmly within the critical analytical network of the academic community. From that location, the research question now sought to understand the reasons that limit the acceptance of telework within the chartered accountancy firms in Aotearoa New Zealand. That said, my positivist past still lingered causing tensions during this research.

Developing the conceptual framework

A hesitant step: Experimenting with mixed methods

Now having rejected the positivist epistemology with its accompanying research methods, a methods vacuum was initially created, one that coincided with the vocational change to and location within the network of the academic unit. Therefore, with a confused epistemology, a hesitant move was made to take a position between the known positivist and the unknown critical communities, as doing so would allow this actor researcher to use a mix of research methods from both the positivist and critical theoretical frameworks. In line with the positivist framework, a short questionnaire was uploaded to the CA ANZ LinkedIn App to obtain reader views on telework. It was envisaged that a longer questionnaire would later be sent to firms to determine the actual uptake of telework within those firms and then face-to-face interviews would be organised with selected respondents. These interviews would allow this actor researcher to have a structured conversation with the actor directors or managers who had been identified as the source of the knowledge sought. These interviews were to be structured because, from the quantitative academic network perspective, a "highly controlled, asymmetrical conversation dominated by the researcher" (Gubrium & Holstein, 2002, p. 13) would elicit the information needed in a format that could be easily analysed. The accounting actors, therefore, were viewed simply as "passive vessels of answers" (Gubrium & Holstein, 2002, p. 13).

However, the questionnaire and interviews never eventuated because planning for them stopped after the LinkedIn questionnaire, because the literature on questionnaires raised concerns about their construction and application that I could not ignore. These concerns related especially to language, a concern which Alvesson and Deetz (2000) sum up well:

> Language operates through how the author and reader construct meaning based on the local context, on how discursive logics form associations, how one writes and reads between the lines, and through appealing to a pre-structured understanding associated with culture and tradition. (p. 55)

Here, Alvesson and Deetz have captured the researcher's dilemma, i.e., how can the actor researcher, using written questionnaires and structured interviews, be comfortable that they and the actor being interviewed similarly interpret, from their past constructions of word meanings, the wording of the questions and related answers? As interviews are verbally conducted, there are opportunities for alignment of symbolic meanings between the actors, however, because these verbal interviews are structured, this opportunity is limited. With written questionnaires, however, there is no such opportunity, which questions their reliability.

The literature also raised other concerns about questionnaires, concerns about their validity on the grounds that their construction reflects the socialised preconceptions or the learned realities of the actor researcher (Alvesson & Deetz, 2000). From the perspective of these authors, the researched are simply responding to a set of questions that are designed to transform researcher “perceptions into pre-structured quantifiable categories” (Alvesson & Deetz, 2000, p. 55). Thus, the asserted realities of the researcher as reflected in the questions are reinforced by the interviewee actors ticking a series of boxes or making a mark on a Likert scale (Likert, 1932). In this way, the method generates the required answers (Law, 2004) thus maintaining the dominant discourse of the questionnaire constructing actor. Consequently, for Leotard, as cited in Gherardi (2004), questionnaires and structured interviews produce a “minimalistic picture” (p. 42), as they generally do not deliver the constructed truths of those interviewed.

Because of the potential language issues, the decision was made that dual or mixed research methods using questionnaires and interviews might not provide the data that, after analysis, would add to society’s knowledge of why telework, as a work practice, was poorly accepted by chartered accountancy firms. For this reason, the use of mixed mode research methods was shelved, ending the flirtation with this research method as a potential methodological framework.

Of methods and learning from the stories of the actors

To this actor researcher, it became obvious that the key to the research lay in understanding how the actor directors and managers “construct meaning based on the local context” (Alvesson & Deetz, 2000, p. 55), for it is from this meaning construction that these actors determine the acceptance of telework or not. Furthermore, this construction has its foundations within the ordered relationships of actors, people and technologies within the networks of their firms. Consequently, since actors make sense of their realities through language, in context, then the obvious method to learn how the reality that is telework is constructed was through their stories.

People, according to Senge (1990), Humphries and Brown (2002) and Weick (1995), routinely tell stories, because it is through the medium of stories that people symbolically make sense of the world around them and communicate this understanding to others, an understanding they then have available to predict future behaviours (Bandura, 1971). For Gabriel (1991), stories are “symbolic reconstructions of events … infused with values” (p. 427) that are “linked to issues of knowledge, sensemaking, communication, power and identities” (Brown, Gabriel, & Gherardi, 2009, p. 324). Thus, the stories the actor directors and managers tell allow the actor researcher to “follow the actors” (Latour, 2005, p. 12), to see through their eyes (Riley & Hawe, 2005) and to understand how they have constructed the meaning of telework from within their networks. However, research such as Boje's (1995) story of Disney also suggests that actor directors and managers will use the story to establish the self (Humphries & Brown, 2002) and control mechanisms over the self and others (Foucault, 1978; Mol, 1999) in relation to telework. Thus, stories are a powerful craft (Boje, 1995) in making what is unknown known (Funnell, 1996) through language. Stories, therefore, are the vehicle through which vocalised realities can be analysed and the actor-constructed truth made known. Stories moreover, also form part of the methodological research frameworks within the networks of the critical, postmodern research community.

Storytelling actor directors construct their realities from the contextualised symbols that make up their world (Weick, 1995) of relationships and from what they have previously learned from trusted mentors (Bandura, 1971) from within various networks. Thus, how actors construct meanings for symbols within the network of the firm, the home and the social is really the result of their collective linguistic sensemaking from within the networks the actor belongs to, or previously belonged to, in story form (Boje, 1995). Since this collective sensemaking will vary from network to network, the story's truth, as Gabriel (2004) and Whittle, Mueller, and Mangan (2009) both point out, lies in the linguistic symbolism rather than in the accuracy of the facts. Rhodes and Brown (2005) put this point succinctly: "Ours is not a quest for scientific truth, but a quest for meaning" (p. 167). This "quest" for how actor directors constructed the meaning of telework is exactly what this research intends to undertake. Nonetheless, as Alvesson and Deetz (2000) pointed out, the stories the actor directors and managers tell of how they have constructed the meanings of telework are language-dependent. The actor-told stories, therefore, do not represent reality as the truth, but a reality constructed within the context i.e., the network, the story tells of (Wittgenstein, 1958). Thus, the actor researcher must have a robust framework to analyse the told stories to understand what symbolic, political, economic and technological influences lie behind the told construction of the meaning of telework, in order to understand both what has been said and not said. Ultimately, to understand the power relations that lie within the story that constitute Mol's (2002) ontological politics.

Up to now the term story has been used in preference to the term narrative but, the networks of academia dictate that they have different meanings. For Yolles (2007), the narrative was originally part of a spoken story. However, today the two have been separated with the narrative being elevated to what Yolles (2007) calls "the vehicle of the story" (p. 75). As a result of Boje's (2001, 2008) studies, stories are now considered fragments of what people tell, for example, conversations, interviews, reviews, diaries, texts and Facebook postings to name a few. These Boje (2001, 2008) calls antenarratives. Yolles (2007) sees these as the jigsawed fragments that are people's stories which, once analysed and consolidated, constitute a narrative or metastory. Frank (2000, as cited in Riley & Hawe, 2005) sums this idea up by pointing out that "people tell stories, but narratives come from the analysis of stories" (p. 227), a format this narrative, this thesis, follows. According to Riley and Hawe (2007) and Llewellyn (1998), the role of the researcher is to analyse these story fragments and to make known through the narrative the underlying stories that the storytellers may not be able to give voice to themselves. Boje's (1995) research on Disney offers an example.

These actor-told stories must also be structured in a way that promotes understanding and captures the interest of the intended audience. According to Gabrielle (2000), this is achieved through a linear structure comprising a beginning, a middle and an end. Threaded through this linear structure is the plot, because, as Dyer and Wilkins (1991) as cited in Rhodes & Brown, (2005) point out, the use of a plot is a "highly effective and persuasive means of communicating research" (p. 169). This traditional linear emplotted structuring of the narrative, according to Gabriel (2000), is important, both because it lends credibility and interest to the narrative and because it is expected by the audience. Although narratives should conform to this linear structure, the story fragments need not be so structured according to Boje (2001). Thus, if the narrative has an accepted structure and a believable plot, then there is a greater probability that the audience will accept the narrative as the truth, as Boje (1995) and Gabriel (1991) have both demonstrated. Initially, the plot of this thesis, this research narrative, was considered to be the research question. However, as the storytelling evolved, this question was continually referenced to ANT. Consequently, it is this theory that has been elevated to the overarching plot of this research narrative.

ANT researchers acknowledge the story as an acceptable research method within an ANT-included conceptual research framework, that, along with ethnography, lays bare the "heterogeneous engineering" (Thrift, 2000, p. 4) of the networks of the firm. Heterogeneous because the networks constitute many different connections that are variously called translations and associations, and engineered because these connections are "fabricated out of a diverse range of materials" (Thrift, 2000, p. 4) as a result of the dominant actors' success in enrolling other actors. Practically, however, it is important to consider how this actor researcher will get the directors and managers to tell their stories of how the network, within which they are located, has constructed the meaning of telework.

Extending the method: The return of the interview

Earlier, this chapter explained why the use of structured interviews was abandoned as a research method. However, once it had been decided that the answers to the research question lay with the director and manager actors, a method was needed to encourage these actors to tell stories that reflected their construction of the meaning of telework from within the network in which they were located. Hence, the decision was made to return to the interview.

According to Watson (2007), ANT, in line with its ontology, does not "purport to offer a common set of methodological tools with which to conduct investigations" (p. 6). Perhaps ANT has intentionally left aside naming explicit methodological tools, as it is the relationships within the networks that will influence actor researchers as to the most appropriate methods to use. As a result, actor researchers have commonly used the tools of ethnography and, to a lesser extent, storytelling to understand the webs of meaning construction and the resulting realities within ordered networks.

Additionally, authors such as Stablein (1996) note that qualitative interview techniques are appropriate for the modern ontology. Alvesson and Deetz (2000) in supporting this view, maintain that interviews are a "difficult but highly useful method for getting valuable information and viewpoints from people living in the reality one is interested in" (p. 194). To achieve this outcome, the interview now positions the actors as "active meaning makers" (Warren, 2002, p. 83) with the objective of encouraging and giving every opportunity to these actors to speak of how they understand the realities of telework from within the networks of their firm. In contrast, the role of the actor researcher is to "understand the meaning of respondents' experiences and life worlds" (Warren, 2002, p. 83). However, as Riley and Hawe (2005) warn, these actor-led stories may have an "underlying narrative that the storytellers may not be able to give voice to themselves" (p. 227). Here they warn actor researchers that actor storytellers may not speak freely, even though the interview method in no way restricts them from doing so. Alternatively, even if they do speak freely, what they say may not be accurate or truthful when compared with their actions within the networks they are located in. Thus, a critical eye is needed because, as Hammersley (2008) cautions:

> interviews are far from unproblematic. As a source of direct information we cannot treat them as automatically giving us the low down on what has happened, even less on what typically happens, in particular situations. Scepticism, in the sense of a generally heightened level of methodological caution, rather than sustained epistemological doubt is therefore always required (pp. 98-99).

Similarly Potter and Wetherall (1987), as cited in Alvesson and Deetz, (2000), warned of "politically conscious actors" (p. 195) who in answering the interview questions would tell the story they wanted the audience to hear. Thus, they would omit story fragments that may be important to the research question. However, in full knowledge of these cautions, the use of the interview method was worth revisiting, given that the actor directors and managers who would be the subject of the interviews were living in the telework and accountancy reality this actor researcher needed to enter into.

In order to centre the storytelling on the actor directors and managers, the structured interview approach was modified. However, its initial testing indicated that the approach still did not encourage people to candidly tell their stories of how telework realities were constructed. Consequently, the decision was made to follow, and because of its success, use the qualitative interview technique devised by Alvesson and Deetz (2000) that was designed to encourage and motivate a flow of story-told empirical data. After asking several common short warm-up questions related to the staffing numbers and qualifications, the remaining questions were then continually reformulated according to the previous responses of the director or manager. As a result of taking this approach, the actor directors and managers easily fell into a story-telling mode, thus allowing this actor researcher, through follow-up questions, to unravel how they had constructed the meaning of telework from their positions within the networks of their firms. Furthermore, because this technique was not constrained by any preconceptions on the researcher's part, it brought to light some unanticipated perspectives and ideas. One example was the impact of the newer accounting technologies on the future of compliance work and, therefore, on the future of teleworkers and the profession in general. Uncovering unexpected perspectives reinforced the correctness of the decision to use the interview to motivate the directors and managers to tell their stories of telework.

Final concerns about method

At this stage, four concerns remained. The first concern was that the directors or managers might assume that I as the researcher, who was also an accountant and had disclosed this fact for transparency's sake, already understood relations within the networks and, therefore, that they would not provide certain information because they believed it to be known. The researcher dealt with this concern first by acknowledging that this possibility could happen and secondly countering it by maintaining an awareness of it in reformulating the follow-up questions with the actor directors or managers.

Secondly, there was a concern about the function of the method. According to Law (2004b), a method is a "set of procedures for reporting on a given reality" (p. 143) in the present. Nevertheless, method can also be performative, thereby helping to produce realities, new ways that actors understand the potential future world, because the world is not static. Currently stable obdurate networks will enrol actors in changed relationships, potentially resulting in changed construction of realities within that network. Thus, the storytelling method allows research actors to see both the network-generated realities of the now and the potential future changes to these realities through the eyes of the storytelling actors.

Thirdly, much ANT research, for example that by Law (1994) and Mol (2002), has commonly used ethnography as the research method. This method requires the researcher to be regularly present in the network and to observe, analyse and report on the agencies of the actors as they, from their locations within the network relationships, achieve the translations the network requires. Law (1994), for example, used ethnography to analyse the networks of Daresbury Laboratory in order to understand the influences of the social on the management of the laboratory. Whilst the opportunity to use this method in this research might have elicited rich stories that would have been helpful in answering the research question, two issues mediated against the use of ethnography. First, accounting firms, as will be made obvious in the chapters that follow, were extremely conscious of client confidentiality and rightfully so. Secondly, there was the accounting culture of personal productivity of "I have targets to meet." Thus, to discuss with accounting actors their reality construct of telework in context would compromise their productivity and their adherence to that culture, which would be economically unacceptable to the actor accountants and to the network. Knowing these issues, this researcher understood that there was a low probability that they would be allowed to be an actor researcher located within the networks of the firms. Hence this research method waa discarded.

The fourth issue related to whether just interviewing the managers and directors leaving out other actors in the firm, teleworkers and the clients of the firm, would bias the research towards managerialism and capital. On the other hand, would the issue of widening this research by adding the labour and firms' client's perspective compromise the potential for a managerially-focused, in-depth rich enquiry? Managers besides being the owners of the firms and, therefore, having an investment to secure are, from an ANT perspective, actors within the networks of their firms. These actors are located centrally within the relationships that constitute the networks, as the links between the actors in those relationships always pass through the locations of the managers and directors. Focusing this research on the centrality of relational linkages allowed the actor researcher to follow the flow of translations, i.e., Law's "mechanics of power" (Law, 1992, p. 380) that would provide a rich understanding of the influences on the ordering of the networks, the network policies and procedures and, therefore, of how these have influenced how the networks have constructed their meanings of telework. Such in-depth understanding of the ordering of the networks that included teleworkers mediated against interviewing teleworkers and clients of the firms, because neither would tell such rich stories as the managers and directors, for the reason that they would not fully understand how the ordering of the networks constructed the network reality of telework. Consequently, the decision was made to interview only the managers and directors and to accept that within their stories there may be managerial, capitalist and conservative biases. Yet, from an ANT perspective, there is no bias, as bias is an effect of the networks. What the managers and directors tell in their stories of the construction of the meaning of telework are the stories the ordered network wishes to be told. Those stories can be critically analysed using the analytical framework, as described below, to highlight and make known how the networks were influenced in their construction of the meanings of telework and how these constructions were changing with changing patterns of ordering within certain firms. Thus, the decision to interview only the managers and directors stood.

Having established that the stories the directors or managers would tell in the interviews would be fragments that would be analysed and used to write the research narrative, more now needs to be said about how these story fragments were to be analysed.

The development of the analytic framework

Importance of a framework

The sections above have explored and evaluated how the story supported and encouraged by the unstructured interview method would support the theoretical framework of this research. Stories, once collected, would need to be analysed to uncover both what was said, and not said, in order to understand how the networks the storytellers were employed in constructed the meaning of telework. However, as Brown (2000) points out, storytellers embed their constructed meanings of realities symbolically in language. In this study, these ordered words reflect the personal cognitive sensemaking of actor directors and managers that when vocalised or written tell of how they "struggle to understand and successfully enact the complex situations in which they find themselves" (Prichard, Jones, & Stablein 2004, p. 220). Thus, if language is used to communicate personal realities, then there is a need to critically analyse and interpret the language used within the actor network context to align the constructed meanings of both the storyteller and the actor researcher. It is essential to do so, if the constructed meaning of telework by the networks, as vocalised by the storytellers, is to be understood and critically evaluated by the actor researcher.

Achieving this end requires taking a structured approach to all the told stories, so that the common themes throughout these stories are made explicit for analysis and interpretation. According to Brown (2000), such a structure or framework is essential, as it assures the readers that the process is rigorous. For Prichard et al. (2004), such frameworks maintain the connection the actor researcher has with his or her research community, thus extending legitimacy to the research. Besides assurance and connection, there is the practical need for a framework that provides a guide, a pathway of specific steps that provide the actor researcher with an analytical focus, as explained in the previous section. A focus that is needed by the actor researcher to allow them to discover the common threads from within these told stories of telework. For example, threads about productivity, clients and the influence of the social, threads that on analysis assist the actor researcher to understand the politics behind how the networks constructed their meanings, i.e., their realities, of telework.

In this research, ANT provides these focusing steps which underpin the analytical framework, as the stories were told by actor directors and managers who were themselves embedded in the networks of materials within their firms. Thus, how these actors understood the meaning of telework was derived from their location within these networks. Therefore, in order to accurately analyse and interpret these stories i.e., to discover the commonly told threads, the stories must be understood in terms of the actors' location within the networks of relationships that order the firm's knowledge outputs. Or to put it another way, telework and teleworkers are also part of the ordered networks of the firm. If they are to be understood from this perspective, then this understanding is enriched if the analysis uses the characteristics of that network.

The interview phase

As explained in the introduction chapter, 243 firms were contacted. Of these, only 20 allowed employees to telework. Of these 20, 3 either declined to participate in this research or wanted payment for the interview time, a request which was declined. To encourage the remaining 17 accounting actors who agreed to be interviewed to think about telework and about why they allowed this work practice in their firms, all were contacted by telephone prior to the interview taking place. This initial contact with the actor who had consented to be interviewed confirmed the date and time for the interview, discussed any concerns the interviewee actor may have and briefly discussed the form the interview would take. The preference was for face-to-face interviews whenever possible to maintain the critical lens over the told stories and the storyteller. Fifteen interviews were conducted in this way and because of the travel time involved it was agreed between the actor director and manager of two firms and this researcher that the interviews would be carried out by telephone. Each interview was scheduled to take an hour, since anything longer would not be acceptable to the actor directors and managers on the grounds of lost productivity. All interviews were recorded with the permission of the actor director or manager and written notes were also taken to assist with formulating future questions and to record the interviewees' exhibited body language. As explained earlier, the interviews started with a brief set of common questions, after which, questions were formulated and reformulated according to the interviewee's previous answers. This technique helped the researcher to focus on making the interviewee's construction of the realities of telework and the influences that impacted on this construction explicit. Furthermore, as a result of this careful question reformulation the actor interviewees' responses could be kept within the bounds of their firm, the profession and telework. Consequently, and as expected, the majority of the interview questions varied significantly from firm to firm. The responses from these varied questions, however, often elicited similar themes, for example, productivity, leaving this actor researcher at times with the feeling that he had heard that response before.

After each interview, the recorded story was transcribed verbatim and any comments from the notes, for example on body language, were added. Next, the physical and electronic transcription and the digital voice recorder's data file were filed. Even though this activity was very time-consuming, it did allow the actor researcher the luxury of being able to read the interviews a number of times and to visualise, i.e., to relive them, and discover added nuances and themes with each reading.

Casting the critical eye: The analytical framework

As noted earlier, ANT does not suggest the use of any common methodological tools for the actor researcher to use to either collect or analyse the research data. This theory though, is located in a conceptual framework with other social theories including the networks of the critical interpretist academic community that excludes certain analytical methods that are aligned with the positivist conceptual framework. Excluding these, the researcher is left with much discretion in determining how they will critically reflect on the empirical data, collected as stories, of how the networks told of their understanding of telework. According to Law and Urry (2004), such a critical reflection will not only uncover actors' realities, but may also bring other realities into being.

ANT holds that "The world is a web of relations" (Law, 2004, p. 2) comprised of human and nonhuman actors that Law (2004) refers to as networks. Actors within these networks, these webs of relations, as Mol (2002) points out, construct the realities around them, for example telework, from their position within the relationships with other actors within their networks. Changes in how these relationships are ordered change the view actors within these relationships have of their life world. Thus, any analysis of these told stories, all of which have originated from within the networks of the firms, must also relate to, or be part of, these networks. If they do not, the credibility of the research will be questioned, because it is these contextualised story responses that are to be analysed and interpreted when attempting to understand how the participating actors constructed the multiple reality of telework.

Therefore, an analytical framework must unpack how the meanings of objects within the networks of relations were constructed. From an ANT perspective, this framework must unpack how the meaning of objects like telework is constructed from the ordering, the engineering, of the relationships of actors within the networks, because actors construct their meaning of telework from within these engineered or manipulated (Mol, 2002) relationships. Thus, if the ordering of relationships is important in the understanding of the construction of the meaning of telework, it follows that the analytical framework must also unpack those influences that have helped determine the pattern of the relationships within the networks of the firms and also how changes to this patterning impact the created meaning of telework. Given the traditional bureaucratic structuring of the firms and the acceptance by the academic community that the social in which the networks are located (Law, 2004) is characterised by four dimensions, it appeared logical to use these as a four-part analytical framework. Consequently, the framework would comprise the dimensions of: the cultural symbolic; the political, where actors are enrolled so others may speak for them; the economic, in terms of capitalism, as the means of exchange among actors; and, the technological that, in conjunction with human actors, makes the economic and the political possible. Such a framework would guide the analysis and interpretation of the told stories of telework and uncover those stories that were marginalised. These four dimensions of the social, therefore, became the analytic guide, the critical eye that would be cast over the told stories of telework. Thus, four analytical frames were created: the cultural symbolic; the political; the economic; and, the technological on which the told stories were laid and used to guide the analysis of them.

Once all the interviews were concluded and transcribed, each was initially analysed by assigning the response, what Boje (2001, 2008) calls the story fragment, from each question to one or more of the analytical frames noted above. This approach initially identified and separated the influences on how the actor directors and managers understood the meaning of telework. However, as the responses from the second of the told stories were being cast on to the four frameworks, the differences in the questions and their responses became apparent. This result initially called into question the ability of the four analytic frameworks to analyse, in sufficient detail, the many different responses. The decision was, therefore, taken to trial a further subdividing of the four analytical frameworks to better reflect the nuances behind the told and untold stories. Thus, for example, the original political framework was further subdivided into the political itself, the symbolic political, the economic political, and the technology political. Similar subdivisions were created for the other three frameworks. However, after a series of false starts to accommodate the now 10 subdivided analytic frameworks, it became obvious that this increased number of analytic frames was unwieldy, created confusion and achieved no better analysis of the story fragments than the original four frameworks had done. The change was simply confusing. It focused the analysis on the repeatable and comparable data rather than on what the storytelling actors from within the networks of their firms were really trying to tell about how they understood the meaning of telework. Consequently, simplicity was opted for. The fact that the majority of the questions were different was ignored and the varied question responses, volunteered information and body language were analysed across the original four frameworks.

Once each of the 17 interviews had been transcribed and initially analysed and each response had been assigned to one or more of the four analytic frameworks, a total of 68 frameworks emerged from the initial analysis, i.e., from the 17 interviews analysed across each of the four frames. Then, in order to identify and then analyse the common threads (Boje, 1995; Rhodes, 2000) in each of the 17 stories, on for example the political frameworks, these frameworks were then further analysed to produce just one frame, on which hung the commonly told or, omitted, story fragments relating to the interrelationships within the networks of the interviewed firms relevant to that pattern of ordering, in this example, the political. Thus, from the economic frame, for example, hung the common threads from the told stories fragments about exchange. Threads that told of the importance of productivity, how the culture of the firms and the profession drove this productivity and how telework disrupted it. This thread also told of how all people and materials in the networks, including teleworkers, were commodities involved in this exchange process, and how the storytellers made sense of telework differently from this perspective.

Once this task was completed, there were then four frames: the cultural symbolic; the political; the economic; and the technological, each with its common threads deconstructed and analysed. Next, each of these final analytical frames with its accompanying stories and their analysis, common threads and network related influences was written up in its own chapter within the overall narrative which is this thesis. Then, the common themes from each of these chapters were mapped in a discussion chapter in terms of the two dominant networks, the firm and the home. This process helped to unravel how the storytellers were influenced within and by these networks and how these influences created the meaning of telework for the actor directors, and, therefore, how they enacted this constructed meaning within their respective networks.

It is to these firms that agreed to take part in this research that this chapter now turns. These firms provided the actors whose told stories of telework provided the data to answer the research question. Introducing each of these firms now will provide an understanding of how their participation in the chapters that follow has enriched how telework is understood and how this understanding has impacted on the uptake of this work practice.

The cast of characters: Introducing the firms who took part in this research

Initially 20 firms indicated that they employed teleworkers. However, as noted in chapter 1, only 17 agreed to participate in this research. The participating firms were widely located from Central Otago to Northland. Four were located in the South Island and 13 in the North Island. In terms of the number of staff employed, these firms fell into three distinct groups.

First, there were three large international firms. Usually located in the larger cities, they employed large numbers of both professionally qualified accountants and accountants who were in training to pass the professional accountancy examinations in order to qualify them as chartered accountants. What characterised these firms was their emphasis on an in-firm culture of productivity and the need to place the needs of the client before their own. Thus, they privileged the networks of processes that comprised the productive space known as the office.

Secondly, there were six mid-sized firms. These were mainly located in the smaller cities, although there were exceptions. They employed between 20 and 40 staff encompassing professionally qualified accountants, accounting trainees and in-office trained accountants. The latter were usually women with a history of loyalty to the firm. The distinguishing characteristics of the majority of these firms was their reliance on both in-office trained accountancy staff, who were primarily women, and on compliance or tax work as their prime source of income.

Thirdly, there were the eight smaller firms that employed fewer than 20 accountants and were often located in rural towns. These firms exhibited characteristics of both the mid-sized and the larger firms. However, in many the only professionally qualified staff were the directors. Consequently, these firms were more reliant on in-office trained staff than their mid-sized counterparts were. However, there were significant exceptions. In addition, a number of firms in this group had recognised the need for additional revenue streams to complement the compliance work that they currently relied on. Some, for example, were involved in assisting their clients with the new cloud-based accounting programmes, for example, Xero and MYOB. These activities were in complete contrast to those of the majority of the larger firms, which marginalised this new technology in order to maintain the symbolism of themselves as the professionals in accounting and related financial services.

In the chapters that follow, the stories the actor directors and managers of the 17 firms told of how they understood the meaning of telework and the influences that impacted this sensemaking are presented and discussed. As background, and to assist in understanding their stories, a brief overview of each of these firms, commencing with the larger group, follows.

The larger firms

Located in the Waikato, T was a Big Four accountancy firm and it symbolised its importance by the signage on its substantial building. The firm employed approximately 80 accountants who were all either professionally qualified or in training to pass the competencies and examinations to become chartered accountants. According to the manager, the firm employed roughly equal numbers of men and women. However, it was the focus on the T culture of productivity that differentiated this firm, a culture reinforced through privileging the productive space called the office as the correct place of work "*because the preference is still for them to be here*". Nonetheless, T did have two teleworkers. These accountants were both qualified and very experienced women who worked a day a week in the office and the rest of the week at home.

K, located in the same area as T, was another one of the Big Four accounting firms. K also employed approximately 80 staff, more than half of whom were women, although K had equal numbers of male and female partners. As with T, all the accounting staff were either professionally qualified or in training for the qualification examinations. Nevertheless, unlike T, K employed people who were completing their university qualification while working part-time for them. As a result, the ages of the staff were *"Quite young because in our business advisory services upstairs they run our trainee accountant programme"*. The productivity culture was not so obvious but it was there nonetheless, as evidenced by comments such as: "*At the end of the day we are here because K employs us and we are here to perform a service so I think ultimately that the firm comes first."* K also had four staff teleworking. All were mothers who were on maternity leave or who had, because of childcare costs, requested to telework. This practice of allowing women who were on maternity leave to complete client accounts during the peak work times was, as the stories tell, a common practice across the participating firms.

D, located on the West Coast of the North Island, employed 75 accountants, 60 percent of whom were women, with six partners of equal genders. Again, all staff were either professionally qualified or in training to gain their professional qualification. However, this firm was different to the other two in this group, as it embraced what can be described as a culture of productive trust which allowed most accountancy staff to work flexibly if they chose to do so. The payback was that staff had to complete their 40-hour working week, as evidenced by their 10 minute timesheets, and that their absence must not impact on the productivity of the team they were in. However, although flexitime was encouraged, telework was not, although the firm did have two teleworkers, both professionally qualified women with young families.

The medium-sized firms

W, which characterised this middle group, was located in Christchurch in a new earthquake-proof building. Although the firm had its main office in Christchurch, it also had three branches: two in

Canterbury and one in Otago. With four male directors, W employed 40 staff of equal genders across all these locations. Of these accountants, 15 were professionally qualified, 6 were in training to achieve the professional qualification and the remaining 19 accounting staff were all skilled through in-office training. Even though W relied on compliance, it also carried out audit and insolvency work. This firm will be remembered for the vibrant manager who had a real desire to move the directors away from a reliance on compliance to satisfying, what the manager saw as the changing market need for financial advice. The firm employed two teleworkers; both were women with young families who were under the direction of one of the partners.

In a central North Island town was WDN Accountants. This firm employed 21 staff made up of 5 men, of whom 4 were professionally qualified, 16 women, of whom 3 were so qualified, 2 staff in training for their professional examinations, with the remainder being skilled through in-office training. The three directors were all males in their late forties. The manager proudly pointed out that there were only four staff under 30 years of age, with the remainder being over 40. Apparently, the staff turnover was very low with some staff having over 17 years of service with the firm. Additionally, this firm certainly retained its clients, as one was in their thirty-second year with the firm. WDN Accountants' desire to retain clients resulted in the firm refusing to allow its client managers to telework in case the client "*popped in*". This provided a perfect example of how the clients disciplined the firm. Thus, their teleworker, a woman with a young family teleworking full-time, had no contact with clients at all.

DKS, a smaller firm in the same town, comprised 19 staff overseen by three male directors. This firm had a greater number of professionally qualified staff because the firm had an audit arm. "*If we didn't do, auditing we wouldn't have the CAs,"* with the exception of the partners. DKS relied heavily on compliance and audit for its fees and its compliance team had a number of accounting technicians, a factor which was peculiar to this firm. The firm did have teleworkers whom the manager described as being "*on maternity leave*." These were women who made themselves available to complete client work during the busy times and "*were 100 percent productive,"* because they were paid only for the budgeted hours they worked. In other words, they were on piece rates, a common method of paying teleworkers, as evidenced by the stories.

S Accountants was a large two-partner firm in a Bay of Plenty coastal town and was reliant on in-office trained staff because, as one director noted, it was very "*hard to get professional staff*". One of the directors had spent a little time teleworking and enjoyed the experience, but voiced a concern that their productivity was lower than it would be in the office and that staff expected them, as a director, to be in the office. The expectation the director had of staff was made obvious when discussing younger staff, "*work is a place you go to*." In that comment, the bureaucracy of the office was made visible. The firm had one teleworker, a young woman with a baby, who was on maternity leave. The director described her as "*100 percent productive*," as she was paid only for the budgeted hours worked.

Located in Taranaki, H was a medium-sized conservative practice with four male partners. The firm employed 27 accountants of whom 24 were women, including 2 who made up the audit team. Excluding the directors, only five of the women and one of the men were professionally qualified. All the other accountants were in-office trained women and, as was the case in many other firms, they tended to remain with the firm unless their partners moved location or they ceased work to have a family. The employment of new staff was therefore restricted, which explained why there were only three staff under the age of 30. Two of the women were on maternity leave and they assisted with client accounts "*during the busy season*", and, like many other teleworkers, were paid only for the hours they could charge out. Having such teleworkers was convenient for the firm, but, according to one director, "*The preference is to have everybody here (in the office). It makes for better communications and provides the work culture that we value*." In other words, the network of the office was privileged.

B Accountants, situated in the Waikato, was a little different from the others in having two women directors and one male director and a staff of nearly equal genders. Additionally, 50 percent of its accounting staff were professionally qualified, with another five studying for their professional examinations. Unlike other firms in this group, this firm had a high turnover of its male staff because of their desire for promotion and experience in other firms and industries. The prime reason for the high number of qualified staff was the audit team, as the firm's fees came equally from audit, farming and compliance. The firm employed one teleworker who, after her maternity leave had ended, asked to continue to work for the firm from home "*because of the flexibility and the fact that she would have to pay for day care*", a request to which the firm agreed because "*we know how she works. She is good*." This teleworker was so good that, unlike all other firms in this group which paid their part-time teleworkers on piece rates, this firm paid her a salary because she had proved to be as productive as her in-office peers.

The smaller firms

M was located in the Bay of Plenty. It had four male partners and a staff of 18. Of these 18 staff, 6 were professionally qualified, 2 were in training and the remainder of the staff were in-office trained accountants. As was the case in most other firms, the women employees tended to stay with the firm, as evidenced by one staff member who had been with the firm 34 years. According to the manager, staff leave only "*for family reasons or they want to try something new*". The firm was totally reliant on compliance and said: "*we do not see this changing.*" The firm attempted to symbolise the office as the home and the staff as the family and encouraged this conceptualisation in two ways, first, by celebrating staff birthdays and anniversaries and secondly, by having a flexiwork policy that allowed staff to take time out from their work during the working day to carry out family-orientated activities. However, as with D, these hours had to be made up in the office. M's teleworker was a woman on maternity leave who worked half-time and was paid for the hours she billed clients. The manager initially referred to her as a contractor, saying that "*she is contracted for 20 hours a week*." Later we agreed she was actually an employee.

BYD Accountants in a northern South Island town was a two-partner firm taking the majority of its fees from farming clients in the surrounding area. The firm was staffed by two directors, both professionally qualified and male, and 15 in-office trained staff, all of whom were women. This firm, like many others, had a low staff turnover thus, most of the staff were over 40 years of age. The firm had two teleworkers, both on maternity leave and working 20 hours a week on client accounts and these teleworkers were paid on an hourly rate based on the hours they charged their clients. According to one director: *"this really works for us for it gives us two extra pairs of trained hands that we can rely on,"* but the director did add: *"We expect they will be back with us in the office once their maternity leave ends*." Teleworkers were, therefore, considered as additional 'on tap' trained labour.

KT Accountants, also located in the northern area of the South Island, was a three-director firm that took 90 percent of its fees from compliance and 10 percent from financial advice, primarily to small businesses in the area. Besides the three partners, two men and one woman, there were 16 staff of equal genders. Fifty percent of the staff were professionally qualified, although the firm did not train people for the professional examinations. In contrast to B, all the men were in their forties or older, whereas the women ranged from 19 to 38, with the exception of the female partner. There were two women teleworking, both with their first child. They spent 1 day, Tuesdays, working in the firm's office, and spent the remainder of their time carrying out their paid work at home. One, who had been with the firm 8 years and was professionally qualified, worked 30 hours a week, while the other, who had been with the firm only 2 years, worked 18.5 hours a week from home. According to the manager, both women requested they be allowed to work from home during their maternity leave. "*At first we were sceptical. No one else had asked to do this and we were concerned about the privacy of the client files. But it's worked really well*." Both women had finished their maternity leave but had continued to telework. "*They are paid for the hours they charge out so there is no downtime with them. They seem happy with the arrangement, though*."

FNS Accountants was located on the East Coast of the North Island. This firm had a small staff of 15 women plus two male directors. Although primarily focused on compliance, the firm did have a small audit team of three staff, all professionally qualified. None of the staff were under 30, although the director assured me the firm had no policy on employing older staff; however, the firm did prefer to employ already trained staff if possible because "*they are immediately productive*." The two teleworkers were both mothers with young families. One worked 2 days a week in the office and the remainder of the week from home, while the other teleworker worked 20 hours a week from home. Both were paid by the hour of chargeable time. According to the director, "*If we can retain our staff, it makes economic sense to do so*."

The above group characterised the norm. They were the firms, symbolised as trusted professionals, that clients go to, primarily to gain, for their financial accounts, the required compliance. The firms that follow illustrate a slow movement away from compliance towards the accountant going to the market to satisfy the financial needs of persons and entities there. Some were just adding services, while others were actively reducing their reliance on compliance because of the uptake of the new accounting technologies.

C Accountants was a small accountancy firm of 12 staff and three directors in Christchurch that had moved out of the central city because of earthquake damage to its premises. All the staff were professionally qualified and their ages ranged from mid-thirties to mid-sixties. Though the firm appears to be similar to many others, it had discovered that many business people in Christchurch using Xero as their accounting package needed help, especially understanding its reporting. The firm was, therefore, moving to take advantage of this development, while still retaining the security of its large compliance base and the bureaucracy that went with it. The firm had two teleworkers; both were women with young families who "*don't have any client contact, that's always through the partners*" and were paid a portion of the client fee "*so they are always productive*." The manager there, however, was considering offering telework to all staff to overcome their crowded premises, though mitigating this, was the firm's concern to have staff available for clients.

A Accountants, located in a lower North Island city, was staffed with two male directors and 15 staff. It also employed one trainee a year and supported this person through his or her university training and professional exams. Over the past 18 months, the firm had run a number of in-house seminars for its clients on how to use Xero and on best business practices in order to support and increase the firm's compliance base. The sole teleworker was a woman with a young family. "*She works half time in the office 4 days a week and does the rest of her 37.5 hours at home*". Nevertheless, the impression given was that this was a special case.

N situated in a Northland town, was a small firm with two male directors, only one of whom was professionally qualified, and 12 accountants of whom all but one were women. All the accountants could telework if they requested to do so; alternatively, they could flexiwork if that suited them better. According to one director, "*If you want to work from home, fine*." All staff were paid on salary, except one teleworker, who was professionally qualified, with whom "*We are trialling a percentage of fee*." Besides treating teleworkers differently from the way most other firms in the group did, this firm was also involved in training clients on Xero and helping them to complete their final accounts for the IRD and the Company's Office. Staff were also encouraged to be involved in community groups. "*I think it is important to look at things outside of the firm as well, networking groups like the Chamber of Commerce, BNI, getting them involved in those areas,*" in order to understand the needs of the market.

Finally, there was HT Accountants with two branches in the Bay of Plenty. Collectively, the firm had three directors, two men and one woman, 15 staff, currently all women and two women teleworkers. One teleworker had a young family and the other had moved north with her partner, but continued to work for the firm at a distance. Like N, the directors were more concerned with getting the jobs done on time and to budget than with where this work was carried out. This firm was also concerned to meet the financial needs of the market and the location of the accountant in achieving this was immaterial to the directors.

These thumbnail sketches of the participating firms tell of similarity and difference. All teleworkers were women and women made up at least 50 percent of the staff of all the firms, while the majority of directors were men. These profiles show that telework initially appeared to be related to the symbolism of women as the nurturers of the family. Yet many women, by having a family, were disadvantaged financially by being paid piece rates, while at the same time, their symbolism as the nurturer was reinforced. The sketches show that smaller firms were taking the initiative and broadening their client base by going to the market rather than waiting for the market to come to them, an initiative which altered one firm's sensemaking regarding telework and teleworkers. Overall, however, the majority of the storytellers told of their privileging of the office as the productive space to generate the demanded productivity.

In summary

All the participating firms allowed selected staff members to telework. To determine the reasons for this decision, a methodological research framework was developed to assist in unpacking how these directors and managers understood the meaning of telework, as this meaning determined their reasons for allowing this work practice. Initially, a positivist approach was considered because of its common use, as reflected in the research literature and this researcher's vocational background. However, this approach was rejected on the grounds that it would not be helpful and would provide no better answers than those already provided in the literature.

What was needed was a different methodological framework, one that allowed the researcher to hear the voices of the directors and managers. Voices that told of their lived experiences within the accountancy profession and how, from these, they had constructed their realities of telework; stories that the researcher could later analyse to understand both what was said, and not said, about telework.

After a series of false starts the decision was made to adopt the story, a research method from within the critical interpretative research community, for a number of reasons. First, the story has been little used by telework researchers. Consequently, its use in unpacking this research question should provide new knowledge to assist this actor researcher to understand why the directors located in the firms participating in this study allowed this work practice. Secondly, the majority of the telework literature was informed by the positivist method. Although this advanced our knowledge about telework, it did not provide an understanding from the perspective of the actors involved in the research of how they understood the meaning of telework and of how this understanding had been influenced. Simply, the interviewees did not get to tell their stories, because they were constrained by the research questions. However, the directors and managers, grounded in their firms, will as Weick (1995) notes, through storytelling, represent their sensemaking of the world in the context of telework.

The firm, therefore, became an important informant in this research, because how the firm was organisationally structured politically, symbolically, economically and technologically determined how its outputs, which for the firms was predominantly compliance accounts, were achieved. As a result, ANT was adopted as the theoretical framework to unpack both analytically and critically the stories told of telework. Additionally, ANT had not been used in telework research previously and its framing of the firm as a network of relationships aligned with the homogeneous organisational structures of the participating firms. Furthermore, and importantly, to the critical interpretist academic community ANT was an acceptable theoretical framework having been used by notably, Callon (1986), Law (1994) and Latour (2005).

To encourage the directors and managers to tell their stories of how teleworkers and other actors were organised within the networks of the firms, the decision was made to adopt the interview. Not the structured interview format, but one that initially asked specific questions then continually reformulated the questions to encourage the telling of both the sensemaking and experiences of telework. This interview technique was also important for two reasons. First, it reduced the actor researcher's ability to influence the storytelling of the actors. Secondly, it allowed the voiced meaning-making of the interviewees to be correctly translated by the actor researcher, through the reformulation of questions, to achieve an alignment of meanings. This task was made simpler by the fact that this actor researcher is also an accountant, but also made more complex as all the interviewees told of their understandings of the meaning of telework, their realities, in the context of their firm. Thus, the story was adopted as the research method and the interview as the vehicle of the story.

Once the stories from the directors and managers of the participating firms had been told, an analytical framework that reflected the four dimensions of the modern, the cultural symbolic, the political, the economic and the technological was developed. This analytical framework on which to lay the told stories was designed to achieve two outcomes. The first was to make known from the stories their common themes and themes of difference. The second was to assist in a critical reflection of the told stories to make known not only those stories that have been marginalised but also those stories that have not been told at all, as Boje (1995) highlighted.

Thus, a critical interpretive methodological framework was developed for this research. This framework comprised ANT as the theoretical framework, the story as the research method and the four dimensions of the modern as the analytical framework. A robust methodological research framework that would assist in critically unpacking the research question to understand how the cultural symbolic, the political, the economic and technological have influenced the organisation of teleworkers and other actors within the networks of the firms. Because, it is from their location within these relationships that comprise how the firm is organised that the directors and managers understand the meaning of telework.

Lastly, this actor researcher is embedded in this research. I am the interviewer of the directors and the managers, the critical analyst of the told stories and the orderer of the outcomes of that critical analysis who, in using their language, has logically constructed a plausible narrative (Weick, 1995), that is, this thesis.

Moving on

This chapter used ANT as its theoretical framework to explain the problem of why chartered accounting firms have not adopted telework as a work practice. The next chapter expands on the importance of ANT by explaining how chartered accountancy firms can be understood and analysed in terms of this theory as a way to understand how networks can influence the construction of telework and, therefore, its acceptance. The analytical chapters that follow discuss in detail how this process really happened.

Chapter 4

Locating Chartered Accountancy Firms within Actor Network Theory

Introduction

In the previous chapter, actor network theory was introduced as the analytical theory that would assist in unpacking the research question which asked why the majority of chartered accountancy firms had not adopted telework as an acceptable work practice here in New Zealand.

Previous telework researchers have understood accountancy firms to be like any other entity in having form and structure symbolising the bureaucratic activities within, an understanding that led them to develop a set of assumptions about how telework decisions were made (Kurland & Bailey, 1999; Golden & Veiga, 2005; Rasmusson & Corbett, 2008; Scholefield & Peel, 2009). One such assumption, common among researchers, places the telework decision-making process with managers (Lautsch, Kossok, & Eaton, 2009; Peters & Heusinkvelt, 2010), as a result of their management learning and location within the bureaucracy. This research is different, because it locates the acceptance of and the resistance to telework not within people but within the everyday practices within the firm (Law, 1994).

ANT, therefore, is different, as it unpacks and describes firms in terms of relationships between people and things or objects, both of which are called actors (Law, 1992) or actants (Latour, 2005). In ANT, people on their own are not decision-makers. Their apparent decisions are a consequence of where the actor decision-maker is located in relation to other actors i.e., people and objects in the context around them. As Alcadipani and Hassard (2010) point out, “things take form and acquire attributes as a consequence of their relations with others” (p. 4) within context. Thus, the directors of the firm do not make the decision about telework alone. Their decision is an effect of the relationships between themselves and other people, technologies and activities that are occurring around them. Firms, therefore, are really work streams or networks of organised and ordered relationships of actors that, through their sequenced and coordinated actions, make decisions that lead to the conversion of knowledge into required outputs.

Since ANT has not been used in other telework studies and because of its challenging approach to unpacking the research question, this chapter has been written to assist the reader to transition from the concept of chartered accounting firms as conventional physical hierarchical structures to the concept of them as networks of relationships. This end will be achieved, first by this researcher accountant describing the activities of these conventional firms using conventional accounting vocabulary as told by the managers and directors interviewed in the study and secondly this researcher accountant will shed the role of accountant and step, as an actor researcher, into the networks of academia. There, using the lens of ANT, this actor researcher will redescribe the firms in terms of networks of relationships, as "mechanics of power" (Law, 1992, p. 380). Therefore, in order to commence this transition, there is a need to first understand the structuring of the conventional firms.

Before transition: The conventional accountancy firm

Originally, accountancy firms were referred to as accounting practices owned by partners, with each having their own clients and a team of accountants to complete the accounts and other financial activities required by these clients. With the changing legislation and requirements of the chartered accountants' professional body, CA ANZ, these partnerships are now commonly referred to as firms and the owners of these firms commonly referred to as directors. However, the term partner is still retained, mainly by the larger international firms.

These accountancy firms, large or small, all depended on the completion of their clients' annual accounts in compliance with national and international accounting standards as required by the Inland Revenue Department (IRD), the Companies Office, banks and other bodies for all, or the majority of their fee revenues. This activity is normally referred to within the profession as compliance. Some firms offered additional services, for example, audit, insolvency and business improvement services, but compliance remained for all their principal focus. With all these participating firms, operating in a competitive market relying on compliance as their primary source of revenue, there was obvious competition to retain and enrol new clients based on meeting the market for client fees.

To maintain client fee competitiveness, these firms all adopted a bureaucracy similar to a Fordist production line in order to maximise accountant and technology productivity. The production line of client accounts commenced with the director agreeing a fixed fee with the client based on the time required to complete and file the compliant accounts. The client job was then, along with the time it would take to complete, loaded into productivity software and allocated to an accountant with the appropriate skills.

Therefore, within the firm, and operating alongside the production line, there was an acknowledged accounting hierarchy, with accountants being located on this hierarchy according to their accountancy skills and experience. The hierarchy starts with accounting graduates commencing their professional training who are referred to as juniors. As these junior accountants gain experience they move to intermediate and after successfully completing their professional exams on to senior accountants. Some then move on up the hierarchy to become an associate and, ultimately, for a smaller number, to partner or director. In smaller firms, many accountants are trained within the firm by other accountants and the directors. These in-firm trained accountants may be similarly titled and skilled to their professional counterparts, especially in relation to compliance; however, as they cannot be termed chartered accountants, they command a lower return for their skills. The accountant's position within the accounting hierarchy of power and responsibility is, therefore, dependent on his or her skills and experience.

Returning to the timed production line of client accounts, the nominated accountant uplifts the client file and, codes the client's financial materials like invoices, receipts, returns and bank statements before entering these into the accounting software. Then adjustments, commonly prepayments and depreciation, are journalled to the accounts before sending the completed final accounts to a senior accountant or a director for review. Once this task is completed and signed off, the director discusses the completed accounts with the client before sending them on to the authorities. In parallel to this process was the requirement for the accountant to record, on a timesheet, which client accounts were being worked on every 6 minutes, although one firm used 10 minutes, in order to update the client's invoice and to calculate the productivity of the accountant.

Being owners, the directors or partners had a vested interest in the productivity of their firm because their incomes depended on it. Consequently, these managers and directors told of how the organisation of their firms involved two significant features. First, came the importance of structure, of the office and the bureaucracy within which the required productivity was delivered. Second, came an explicit and tacit understanding that the directors had the power over both the process and practice of accountancy and the overall management of the firm.

Consequently, as Grint (1998) pointed out, the directors understood that they have the power to "initiate and maintain the superordination of individuals or groups over others" (p. 142). They achieved this power by explaining how they occupied the apex of the dual organisational hierarchy (administration and accountants) that constituted the bureaucracy of the firm. As experienced chartered accountants, they directed the accounting activities, including reviewing, advising, teaching and disciplining. In addition, as the owners, the directors decided, usually through a practice manager, the productive management of the staff along with recruitment and client liaison. The directors, therefore, understood themselves as the decision makers and gave numerous examples of this view in their stories of their management of teleworkers. In this way, the hierarchical power embedded in the directors flowed through the whole organisation as delegations. Thus, if a staff member requested to telework, that decision, as all the directors agreed, lay with them. However, in making this decision, the directors also told of how they were influenced by their training, their peers and their professional association, influences evidenced by the similarity of ordering for productivity all firms had adopted.

The firm, therefore, can be thought of as a noun, a physical branded boundaried space symbolising where the professional accountants were located, where they came to work. A structured space where the production line of traditional highly stable technology-dependent processes that productively processed client materials into accounts compliant with accounting standards was located. It was a hierarchical space with directors at the top and accountants occupying varying levels on the hierarchy according to their skills and experiences. The firm therefore, constituted a space of power and responsibilities embedded in the directors and delegated through the accounting hierarchy to the associates, managers, seniors and down to the juniors. Essentially, the firm was a highly-structured director-dependent entity.

The translation from the conventional to ANT

Firms as webs of relationships

From the ANT perspective, however, these directors would not make decisions on their own, for they are located with other actors within a flow of processes that are referred to as networks. Decision making, therefore, is not located in the actor, but is embedded in the interrelationships between actors, including the directors, which Law (1992) calls the mechanics of power, because, as Law (1992) explains, "No one, no thing, no class, no gender, can have power unless a set of relations is constituted and held in place" (p. 380). This prime characteristic of ANT, Law (1991) further describes when he states, "power, whatever form it may take, is recursively woven into the intricate dance that unites the social and the technical" (p. 18). Continuing this dance metaphor, it could be said that it is the organised sequences of relations that translates client materials into the final accounts for a client, (or their Goods and Services Tax (GST) return, or completes an audit for a client or carries out any of the other services offered by the firms).

Each step in this dance sequence from beginning to end involves the human actor dancers and the technologies (also called actors or actants) in choreographed relationships where power is embedded not in the person, but in his or her location within the relationships of actors, a location that gives the actors their agency. For example, every step in the sequence of conversion of the client materials into the final accounts involves agency, i.e., the actor's power to carry out an action by leading or preventing other actors from doing so by requiring them to follow. In the context of this dance metaphor, the network can be viewed as a flow of agencies that, by each leading and inhibiting the actions of other actors, translates client materials into final compliant accounts. It is a flow of agencied relationships between actors that starts at a centre, which Latour (1990) calls the centre of calculation, where the translation of client financial materials commences, and continues as a flow of agencied relations that circulate through the firm returning to the centre with the completion of the client's final accounts. Power, therefore, cannot be one of domination or control by one actor dancer. Rather, each actor relies on the knowledge of the other actor or actors to achieve the symmetry of the 'dance'—the final accounts.

These firms, interpreted as networks, involve an *accounting* network as described above, and networks that I have called *productivity* and *administration*. There will most certainly be other networks, for example, audit, insolvency and business advice, depending on the services provided by the firms. Those networks, however, have a different focus, and therefore different translations, to those of the accounting and, therefore, involve different sets of 'dance sequences.' By changing "certain material arrangements. They produce certain subject positions. And they produce certain forms of knowledge" (Law, 2001, p. 2). Therefore, by making changes to the dance sequence, to the location of the actors within the relationships, the mechanics of power between the actors is also changed, resulting in a translation of materials into the required new knowledge, for example, the productivity of the accounting actors. Thus, different networks have differently ordered relationships between actors with different mechanics of power to create the new knowledge that network requires. For example, the accounting network is ordered to translate client materials into final accounts, while the productivity network is ordered to translate client timesheets from the accountants into calculations of productive time.

Nonetheless, these networks that constituted the participating firms are not discrete, as each collectively helps to achieve the strategy of the firm. Therefore, besides each network being relationally ordered, the webs of networks that are the firm communicate with each other regularly or irregularly at determined points which Callon (1986) refers to as obligatory passage points. The networks of accounting and productivity are good examples of this concept, because they are programmed, through timesheets, to communicate with each other every 6, or in some firms, 10 minutes. At this passage point, the accounting actor and their timesheet and the productivity software actor who compares the timesheet to the budgeted hours to determine the accounting actor's productivity, come together and through their agencies communicate with, or require an action from, each other. Any breach would disrupt the productivity network and so activate the agency of a specific actor, usually the office manager, to investigate the disruption.

If the participating firms can all be described as webs of networks that operate in the social, then through the ANT lens the world ontologically is simply webs of networks of relationships that interact with each other, and in doing so both influence and are influenced by others. For example, the firms all interacted with the IRD because they send them the final compliance accounts of their clients. They also interacted with the networks of the local council, clients, the digital communications supplier, the electricity company and the homes of the employees, to name a few. Certainly, the home is a network where, for example, the actors are organised and agencied to raise children, to maintain the home and property, or to carry out leisure activities.

Lastly, all the participating firms had very stable networks of relations, since they had been little changed over the years. This stability the networks had achieved by embedding the agencied relationships in durable materials (Law, 1992) like textbooks, written policies, learned processes such as double entry accounting, computer programmes, templates, timesheets, and international accounting standards that held the materials in place. Similarly, the strategy in the majority of chartered accountancy firms to retain their clients was delegated into the durable materials of client newsletters, blogs and policies that privileged the client. This embedded stability made change difficult. If the network wished to negotiate changes to the relationships within it, then changes had to be made to the durable objects, for example, the policies, processes and the technologies. The network, Law (2003) suggests, may not be willing make such changes for a number of reasons, including the influences of other networks of firms.

Within ANT we are all actors

This actor researcher has been using the term actor to describe both the human and the technologies that are associated together and, through the mechanics of power, apply their knowledges to assist in achieving the required outcome of the firm. This interaction is one of the key characteristics of ANT in that the human actor and the nonhuman actor have equal status because, according to Law (1992), society as we know it today would not exist if this interaction of the human and nonhuman materials did not exist. This view is reinforced by Callon and Latour (1992) who point out that "there is no thinkable social life without the participation … of non-humans, and especially machines and artefacts" (p. 359). For example, actors could not have become chartered accountants without the schools and universities, the computers and the software programmes, the textbooks and more that have allowed these actors to generate the knowledge that has given them entry into, and knowledge of, the relationships that constitute the networks of the profession. Thus, as has been described, all are equal and all have agency.

In conclusion

The purpose of this chapter was to highlight, in very short form, the differences between a conventional view of the firm as adopted by many of the telework researchers and the view of the firm from the perspective of ANT researchers, as a means of helping to make the following analytical chapters meaningful for the reader.

Ultimately, the real differences between the two views lies in how each considers power, people and the technologies. The conventional view holds that power is embedded in the directors who were, therefore, expected to be the decision makers through delegated authorities generated by a claim to ownership of the firm and as experienced professional accountants, claims that are static, legalistic and without means and agency. Where the directors delegated power, it was to people in the hierarchy, not to the technologies.

Viewing the firm through the ANT lens finds power located in the relationships between actors within networks. Therefore, the mechanics, i.e., how these actors were located within these relationships, allows us to understand the power embedded in those relationships. It is this relationship power that converts client materials into new knowledge. The directors and managers are actors within these networks and each has agency along with the other actors in the relationships according to their location within those relationships. The actors could be human or nonhuman, but all had equality and all had agency. It is this approach to the firm that will be put to work across the next four chapters.

The primary focus of these chapters, however, is to prise apart the relationships of actors and agencies that constitute the networks in order to highlight the location of the teleworking actors and their agencies within them. By analysing these relationships using a framework comprising the four dimensions of the modern, the cultural symbolic, the political, the exchange or economic and the technologies, the locations and agencies of the teleworking actors within the network of relations and their part in the mechanics of power will be made clear. From this analysis, the reasons why these participating networks allow ttelework, and why so many do not, will also be made clear. The following chapter, that of the cultural symbolic, commences this analysis of the networks of the participating firms.

Chapter 5

From the Analytic Frame: Stories of the Cultural Symbolic

Introduction

Because this thesis is theoretically underpinned by ANT, the purpose of the previous chapter was to help the reader to understand the essential differences between how organisations like chartered accountancy firms are conventionally described by researchers and how they are described by ANT researchers. It was noted that the two descriptions were significantly different, especially in relation to power, people and technologies. To the ANT researcher, power lay in the agency that actors derived from their location in the network of relationships which allowed them to carry out their part in the achievement of the required translations. Thus, how these relationships were influenced by the cultural symbolic, the political, the economic and the technologies determined how the actors, including teleworkers, were ordered within these relationships and how telework is constructed to mean and communicated to other actors.

This chapter, the first of the four analytical chapters, changes the focus from the firm as a web of patterned relationships to an analysis of not only these networks but also the networks of the home and the social. This analysis, based on how these obdurate networks have been organised to satisfy the cultural, political, economic and technological ontologies of dominant actors, provides potential answers, individually and collectively, to the research question: Why is it that within chartered accountancy firms telework is not an accepted work practice. An analysis based on stories told by the managers and directors of what actually happens within the networks these actors are located in. These stories are, therefore, really the stories the networks wish the actors to tell through the managers and directors.

However, the words symbolic or symbolism were never used by the directors and managers, the storytellers of telework. They did not have to use them because, as Rorty (1967) pointed out, all the words in all those stories told of how the directors and managers from within the networks of their firms and the social made the symbolisms, the gestures, the objects, the rituals and the everyday activities around them to have meanings in context. Thus, in order to tell the stories they want told through the actors, for example of telework, the networks have constructed the patterned relations of objects within the networks so that the intended story is understood by the actors within them. For example, within the firm these relationships include mentors and senior staff who through linguistic associations and interactions with other actors (Mead, 1934; Bandura, 1971; Cooley, 1988) guide actors to accept, maintain and reproduce the network-constructed meanings. Words used within the stories, therefore, are learned verbal or text representations of symbols that the network actors use to tell the stories the networks wish to tell to the social.

This sensemaking and the behaviours that result from it are explained through the stories the directors and managers told. They tell stories of the importance of the office, their clients and their professional legitimacy, stories of their concerns for their productivity if work was taken home, stories of who may telework and in what circumstances, and stories of the need to accommodate the symbolisms of the wider networks of the social. Threaded through all these stories were the stories of concern for productivity both in the productive space of the office and the social space of the home. It is these network-constructed stories of the symbols in the networks of the firm, the home and society that significantly influence how actors behave in relation to telework. It is to the unpacking of these stories of the cultural symbolic that this chapter now turns.

Setting the scene: Of space and symbolism

The stories of the office are the directors and managers told stories of how the network had constructed the realities of the symbols that relate to the physical productive space constructed as the office. This construction was described in the told stories as a "lived experience" (Lefebvre, 1991, as cited in Watkins, 2005, p. 211), a symbolically productive space where things happen, a space within which there are numerous texts and artefacts in assigned locations which symbolise both how that space is used and what it is used for. An accountancy office, for example, will have desks, chairs, computers, telephones, client files and printers. In contrast, an office in the home may be similarly equipped, but it is symbolised within a social rather than productive space. Therefore, what the symbols of space are constructed to mean is dependent on the location of the symbols within the networks of the firm, the home or the social. The client, for example, has learned that specific symbols represent a space symbolically constructed as the office of the chartered accountant; a space where the professionals are located who will resolve the mysteries of accounting. The accounting actors, on the other hand, understand the office differently. For them, it is a place where they go to be part of a network of relationships with other actors to translate client materials into required outcomes. Consequently, as Watkins (2005) suggested, "Our ability to produce space is fundamental to our experience of the world" (p. 211) because it aids our understanding of how reality is constructed. Space then is alive, capable of having an identity and able to represent abstractly an experience, purpose, or an actor, to others within and outside the network in which they are located. Therefore, how the networks construct the meanings of the symbolic spaces of the home, or the office or the social will influence how the directors and managers understand the meaning of telework and, therefore, how they will behave towards this work practice.

Stories of the office and the symbolic professional

Stories of comfort, professionalism and retention

Like a client, when this researcher arrived at the designated firm he was greeted, sometimes by name, at other times by requesting who he had come to see, by a well-dressed woman behind a traditional receptionist counter or desk. And, yes, it was always a woman, one who, after the initial greeting, offered tea or coffee and pointed out the waiting area. Here an assortment of women's magazines, accountancy journals, the firm's newsletters and the local newspaper were either neatly positioned on a low table or in a rack close by. On the walls were the odd painting, drawing or staff photos. One firm even had a photo of its original staff when the firm commenced business in 1900. All these artefacts were designed to maintain the initial client comfort by symbolising that here was the professional, and, therefore, they were in good hands and their needs would be taken care of in a professional manner. In complete contrast, the reception area in one firm symbolically discouraged people physically fronting that office for it consisted of two small chairs, a small reception desk with a bell and no receptionist. This symbolic conclusion, as the directors pointed out, was true, because they encouraged clients to make appointments rather than just turn up.

The discussions with the directors or managers were usually conducted in an interview room which was normally furnished with a small desk and comfortable chairs. In the larger firms, however, these rooms were much larger with whiteboards, television screens and other training aids that were obviously used during client meetings or for staff webinars. These were the productive spaces where the accountants met clients and discussed their requirements and or the results of translated accounts. Thus, like the client, this researcher generally felt comfortable in the firm's presence.

All these symbols of welcome and comfort were, of course, designed to reinforce the network-constructed symbolism of the accountant as the trustworthy professional to encourage their client networks to remain with the firm and for prospective clients to consider the firm. In this way, the networks of the firm simply reflected the client's symbolic expectations of the productive space of the chartered accountant's office. For there present within that productive space were all the texts and artefacts designed to tell an interesting and plausible story to clients and other visitors of trust, professionalism, longevity and of social and financial stability. The space exhibited symbols designed to invoke within the clients an understanding of comfort that their financial need of compliance or financial advice would be taken care of. These external symbols of the space were contextual, related to the area and, therefore, to the types of clients. This was exampled in one large city firm which had marble floors, a stainless steel and marble reception and low tables and leather chairs in its waiting area, all symbolic artefacts of business success. Here, the professionalism oozed from the symbolism in the artefacts. According to the manager in that firm, *"A firm like T needs to position itself in the market; like this building, it is a marketing tool so we cannot move into a garage to cut cost because our marketing brand would be totally damaged."*

When asked who the marketing tool was aimed at, the response was, "*to everyone. The building is easy to see so everyone understands that we are here; we are present as an important place to do business."* To this manager the symbolic professional lay in the representations of the visual symbols, for without them the brand would be damaged and the clients would not come. Two other firms, A and C, similarly used the visual to represent the professional. One did so by displaying a photograph of the original staff in 1900, suggesting longevity and, therefore, reliability; the other voiced concern that the symbolism expressed by its client meeting room did not reflect the professionalism expected by their clients:

> *Our office is quite a good working space for staff but it is not a very professional office for clients to come to for meetings. The office is not really set up that way; it's not set up in the manner of expecting to have client meetings and that sort of thing. We are making do, but we think we need a more professional space, for when we have clients coming in we want to have more strategic-type meetings with our clients where a good environment is important for that.*

In this excerpt, the manager uses the word professional twice, suggesting that he understood the need to reflect the symbolism the clients had of the firm; a symbolism related to the professionalism of product and the actors who produced that legitimated professional product. As background, the firm had to relocate to smaller premises outside the city centre after the Christchurch earthquake. Because of this space constraint, the client meeting room doubled as a storeroom. To maintain the symbolism of the professional to their clients, the directors were prepared to override the economic and pay the additional lease costs to rent an additional productive space in the building for a dedicated client interview room. Thus, the symbolism of the external advertising, the branding, the reception space and the interview rooms were all aimed at creating an association with security and professionalism in the minds of clients and prospective clients. Clients could safely place their accounts in the hands of the firm, because, as professionals, its accountants could be relied on to satisfy the client's financial and legal requirements, because they were professionals located in a common productive space symbolised the chartered accountancy office.

Stories of the office as a productive space

Though the directors courted their clients and potential clients by representing the office space as a mirror of client expectations, there was a desire by some directors to continue this representation into the internal office where the accounting actors worked. One manager startlingly noted, "*Oh gosh yes. Our clients are our bread and butter, so we really look after them*." The statement "*We are client-centred here*" was regularly made in the stories. Thus, these firms, and they constituted the majority, gave to the networks of their clients agency, the ability to act, allowing them to influence the organisation of relations within the networks that constituted the firm. As a result the directors aligned their networked patterned relationships to privilege the client networks by mirroring their client expectations of the professional. As the manager at WDN explained, "*One of the things here is our availability to our clients*." In evidence, the firm had processes in place to privilege the client, processes that required all client managers to be resident in the office:

> *If they were not in the office then that could frustrate the client. We want people to be here and available.' 'If a person comes in and wants to see their client manager and they are not there, they may be having a bad day and that could lose us our client. I know that's the extreme, but it is one of the things we pride ourselves on is that of availability.*

So, no client managers could telework just in case one of their clients called into the office and their absence caused the client to relocate their accounts to another firm. To further privilege the client, the firm had embedded these relationships in guidelines as evidenced by the following explanation:

> *. . . if clients don't like emails then we will tell them that we will post them. It's hard especially farmers, they don't always get their mail. We have a farmer who we put their mail in a plastic bag as their mail often gets wet and everyone knows this.*

The relationships to retain and recruit clients made durable and obdurate. Similarly, C privileged its clients and, therefore the office, but its concern was to have staff in the office to "*answer client queries on the phone*" rather than to be present in case the client should call. Yet, the manager readily admitted that if the call forward function on the digital phones that the office was equipped with was activated, then the staff who wished to work from home could take client phone calls there. Thus, the manager was really explaining the need to privilege the office as the first line of communications with the firm's clients, since to these clients, and probably to this manager, that was where the professionals resided. Other firms reflected client needs by offering seminars or training evenings to symbolise to their clients their interest in supporting them. These evenings were all intended to retain their clients and, hopefully, to also gain new ones. As the manager at A explained, "*Every second month we have something to do with Xero.*" The firm had many clients using Xero, a practice they encouraged, as through this agency they were able to generate an additional revenue stream. These processes and encultured stories demonstrate how the networks of the firms allowed and accepted that their client networks had agency, i.e., the power to require the networks of the firm to act in specific ways to the advantage of the clients in return for their on-going patronage. This power, however, did not extend to the practice of accountancy, the translation of the financial materials of the client, as this is legislatively and professionally influenced. Nevertheless, this giving of agency to their clients reinforced in the networks of the firm the need to continue to privilege the office as an actor in those networks.

To the directors and managers, the office symbolised through the artefacts, texts and actors that this was a productive space where the trustworthy professional was located. However, the office also symbolised to the human actors in the networks of the firm a physical productive space where they had a place they could identify with. To them, this was their place of work, the place to which they came each day. As the manager at BYD commented, *"This is my place; this is where I work, not at home*." The office is a place that identifies them as actors in that space and, therefore, gives them a place in the bureaucracy, the networks, that reflects their importance to the firm. The office therefore, is a symbolic space, determining the meaning construction of the actors within it. However, teleworkers are either not in this productive space or they do not spend the majority of their time in this productive space. Although located within the patterned relations of the firm, they may be ordered differently to the in-office accounting actors. This ordering, and their locations within the networks of the home, alters how actors construct their realities, which is possibly why one manager when commenting on her understanding of telework stated, "*Would be nice, you know, in the garden or…."*

The symbolic office is, therefore, symbolic of the location and identity of the professional. Accounting actors go to the office as their place of work because it symbolises them as accountants and gives them an important identity and a place in the patterned networks that are the symbolised firm. On the other hand, the stories suggest that teleworkers are symbolised in and take their identity from the social space of the home rather than the productive space of the office. For the clients, the symbolic office mirrors their expectations of a space where the professional knowledgeable and trustworthy people within it will order their accounts to achieve the desired outcome of financial legitimacy and or advice. Nevertheless, because their clients were so important to them, many of the directors allowed their clients agency to influence the networked interactions of the firm, for example, ensuring accountants were readily available to the client, an agency that acted to discourage the practice of telework.

Stories of the symbolic home

In contrast to the productive space of the firm, the home is a social space that people construct as a place of refuge, peace, security, family, caring and leisure. Hence, the saying, “an Englishman’s home is his castle” (Sir Edward Coke, 1628). The home is a space containing, for example, the furniture, the televisions, the kitchen appliances, the bicycles and the toys that constitute all the texts and artefacts that aid people’s understanding of that social space as a home. Into this social space comes an occupier actor who intends to carry out her or his identity as an accountant within that space. However, the symbolism that confronts this actor accountant when she or he goes home to work productively is quite different from the symbolisms that encourages productivity within the space that is the firm’s office. These symbolic differences call into question the accountant’s ability to maintain his or her symbolised identity of the productive professional while surrounded by the symbols of rest, recreation, care and family. This dichotomy was vocalised by one director at B who said, “*I cannot really work from home; there’s always too many distractions; there’s washing to hang out and ironing to do. I’m not a good candidate for working from home*.” On the other hand, the manager at W had other issues when irregularly working from home.

> *I have been in (at home) a few times with a couple of young children when you are talking on the phone and your children come in and that sort of thing. So, there are some things round managing that, for that is not the impression you want to give when talking to a client, to have a kid rush in and … I’ve been embarrassed a few times by my kids when I have been working from home and doing that sort of stuff. Come in having tanties when I am at home trying to hold down a professional call.*

Here the actors tell of the tensions between the two networks, that of the home and that of the office, when going home to work. Additionally, within the network of the home, and symbolised as part of that network, are the computer and the phone, the desk and chair the accountant uses to carry out activities within the network of the firm. Although these may symbolise the artefacts of work, they are also rich symbolic representations of the home and therefore dominate because of their richness. Consequently, the symbols of the productive space of the office are weak not only in relation to the rich symbols of the home, but also because the only linkage between these networks, besides the actor, is the broadband connection. This situation leaves the teleworker, influenced by the symbolisms from the networks of the home, to carry out those network-required activities. For that reason, some directors and managers found they could not focus when they took work home: *“too many distractions there.”* A reflection repeated by a number of managers and directors.

One potential answer to resolving this symbolic dilemma between the networks is the creation of a home office, a productive space within the networks of the home. One manager when responding to a different issue raised the question of an appropriate space: "*Do you have the right environment to concentrate on your work at home?"* He did not, as I found out later in the interview. This manager was referring to a productive space, symbolic of the firm's productive space but located within the home rather than "*down town*." This suggestion that teleworkers should have a symbolic productive office located in the networks of the home still does not overcome the tensions between the networks as a director from B pointed out. *"I have a separate office at home but my focus is not the same*." When asked why, "*the washing needs doing and the chooks need feeding"* was the response. Also, despite there being similar artefacts and texts in both the office in the firm and the office in the home, there was one real difference between the two spaces, separation from the team. This was articulated by one director paraphasing the firm's new teleworker, *"I've worked with several different groups in this area and now I'm going to be on my own"*. Thus teleworkers being spatially separated from the other actors in the firm could no longer turn to the person at the desk next to them for advice on a technical issue for they were physically outside the bureaucracy of the firm. According to the directors who had spent their careers in the networks of the firm, there was always the bureaucracy, a network of relationships of actors that focused you on your work and helped you to do that work. A bureaucracy that surrounded actors within with artefacts and texts symbolising and directing their activities within the relationships. Consequently, a bureaucracy is symbolised by the directors as an essential structure in the firm's office. However, this structure is missing from the home office, which concerned the directors because *"Being at home you have to be self-motivated, which means you need to really know your staff or put them on some other incentive to get their jobs done."*

Another manager noted that its teleworker *"had to have a secure office where things could be locked away,"* not, as it turned out, to replicate the symbolic productive space of the office, but for the security of client files. The directors, however, may have obliquely assisted in partially solving the symbolic dilemma, since by converting a room in the garage into an office symbolic of that in the firm, the teleworking actor had the ability to separate the networks of work from home. Nonetheless, there is only one actor within that symbolic home office; hence the comment of one director: *"Being at home, you have to be self-motivated."*

Locating the home office, that space symbolic of the firm, within the networks of the home has the potential to create tensions, because the patterned relations of the networks of the firm have intruded into the patterned relations of the networks of the home; networks that have little in common and are precariously linked via the internet. Additionally, the work space or office in the home that attempts to symbolise the office in the firm is not a full reproduction of that productive space; it is symbolic only. While it may have some of the artefacts, especially the technology, it lacks, as noted above, the social, the communications and the bureaucracy that envelop all the productive spaces in the firm's office.

Nevertheless, teleworkers often successfully balanced the tensions created by the symbolisms of work and home. As the director at HT recounted, they had an employee whose husband had to move to Puhoi for work, and, because this employee was a valued team member the decision was taken that she should try teleworking:

> *we felt it was better to have R here as part of the business to partner with her clients than to let her go to another firm; it's about the continuity of client care and we can achieve that through remote access.*

Although, as the director pointed out, she was initially not happy about this idea, she now, according to the director, finds teleworking "*fantastic*".

> *She (the teleworker) has now got used to her home and office environment and it is now becoming different for her so in terms of the remote working and everything. For her, she was absolutely fearful of the change and it was driven by, 'I've lived in this home for 17 years and I'm moving. I've worked with several different groups in this area and now I'm going to be on my own." It's gone round 100 percent in the other direction. I like to work this way." Communications are working fine; we have had work-a-rounds to keep things working the way we wanted things to work; it's gone from a trepidation to "this is fantastic" and I won't be going back. And that's been from a space of moving in December and here we are at the start of February.*

Thus, this teleworker understood the tensions that the opposing use of the space created and strategised within the networks of relations to bring the agencies into balance.

A number of directors and managers did irregularly take work files home to review, especially at the weekend. As one manager at WDN laughingly commented when we were discussing electronic filing: *"E will love that, sometimes he needs a trailer. On Fridays, you see him out there with bundles of files. Are you not having a weekend this weekend boss?"* Moreover, some had offices in their homes where they could work on the files, the director at FNS being an example. *"I have an area in the sunroom where I have a large desk and computer; it's a place I can go and not disturb the family."* However, none of the directors or managers worked regularly from home as teleworkers did. From the perspective of the academic networks, it is suggested that the office in the home symbolised to directors and managers a space of privacy away from the other family members rather than a productive space symbolising an office. The directors really saw the space in which they could work as a liminal space, somewhere between the social and the productive. It was seen as a social space that could be used by the family when the director was not there, but as out of bounds to them when the director wanted a productive space to complete file reviews. In this liminal way, the symbolic images of the home did not blatantly intrude; they were there and accepted.

Other directors and managers found working, even irregularly, from home difficult. *"I see all the chores that need doing and I need to do them!"* Thus, when this director from BYD went home to work she had expectations of being able to impose the agencies of her work symbols and interactions on the social space of the home. However, she was disappointed because the symbols of the productive space, in terms of their priority, lost out to the symbols of home that surrounded them and which represented the social space and the interactions that took place there because of context. In contrast, the office of the firm is richly symbolised as a space where productive interactions take place and, therefore, where actors go to carry out their paid work.

To this researcher in the networks of the academic, the experiences these directors and managers had of working irregularly from home, according to Mead (1934) and Bandura (1977), they would communicate through their interactions with other actor accountants in the networks of the firm. Thus, if they had negative experiences, these managers and directors transferred this sensemaking of working from home to the other actors within the network of relations. In doing so, they reinforced the pattern of relationships that ordered the office as a privileged productive space.

Stories of the symbolism of the social

Space, Lefebvre's (1991) lived experience, in terms of the home and the office influenced actors' understanding of telework socially. This influence was evident in the stories which told that all teleworkers were women. Directors, both women and men, through their social learning accepted maternity and childcare as fundamental reasons to allow telework. As one manager at WDN commented, *"it has only been when there are children at home. It has always been about children,"* and from B, a larger firm:

> *All in this category (teleworkers) are mothers. One woman on returning from maternity leave negotiated to work 1 day a week at home and 2 days in the office arrangement. Then we have mothers who are on parental leave who are set up to do work on an ad hoc basis; if the workload requires another set of hands then they are all set up.*

The directors, because of their acceptance of the social's constructed reality of the roles of women, acknowledged the symbolic family home as the social space in which women nurtured their family. This was an accepted construction, as Whiting (2008) pointed out, that reinforced the symbolism of the woman's place being in the home, a symbolism that, as the stories of the economic will show, resulted in the assumption that women, because of their nurturing role, would not be as productive as their in-office counterparts. As a result, these workers suffered an economic penalty. Thus, the stories tell not only of the networks of the home being in tension with the networks of the firm, but also of tensions between the social and the economic.

Ultimately, however, since only women teleworked and all but one had young families, it is probable that directors, who were predominantly older men, were applying their social learning of the roles and identities of women and men in the home and at work. They, therefore, made telework meaningful through the feminine and, consequently, made decisions accordingly.

The responses to the questions asking if men could telework reinforced this point. *"Why?"* was the response from the manager at T. He really could not understand why a male would want to work from home. A woman director at DKS responded to a similar question with a large smile on her face: *"No, and I very much doubt I will be asked that question"* (Can I work from home?). When asked what would happen if a male accountant made this request, elicited: *"It would depend on their history with us and if qualified or not, but … doubtful."* This manager went on to say that *"there is a preference for staff to be in the office."* Nevertheless, the firm did have two women who were teleworking part-time. At B, while discussing the work their teleworking woman with a new baby was doing, the director observed:

> *I know a couple of the male staff who are thinking about starting families have asked if they would be able to work from home while their wives go back to work, so, changing world, isn't it?*

When asked what her response would be if these men did request to telework, the answer was: *"We will wait and see on that one*." This was an interesting response, possibly suggesting that the males may change their minds or, that the director is maintaining the belief that women should be at home with the family and, thus, be the only ones to telework. Other directors or managers responded that decisions about who could telework were made on an individual basis, but their body language, bar one, all suggested that this researcher had to be kidding. Therefore, because of the influence of their social learning, the directors appeared to symbolise men as the breadwinners and protectors of the family, hence the earlier manager's response, *"Why?"* Thus, the breadwinners, the male actors, were symbolised as being located in the productive space of the office but not in the social space of the home, since that was where the nurturers, the feminine, were socially located.

Two directors openly accepted that men could telework if they wished and had the required skills. As the director at HT pointed out, *"If they do their work on time, does it matter?"* Essentially, however, the influence of the social ruled. Consequently, how the directors constructed the meaning of telework was influenced by their understanding of the meanings of the symbolism of the home and the roles of the actors within it.

Stories of the symbolic accountant

As discussed earlier, the directors were concerned to maintain the client and society held symbolism of the accountant as the trusted professional, as *"they (clients) are really important to us as you know. Without them there would be no practice, would there?"* For this reason, the maintenance of the client's confidence in the ability of the firm's accountants to make compliant their accounts and advise them of best business practices was of prime importance to the directors. Hence, there were many statements from the directors or managers emphasising that *"we really look after our clients."* Their clients always came first; for they needed these clients to generate cash flows and to maintain the symbolised importance of accountants in the networks of the social. Clients were also important, because they were the ones who understood how to order the financial that aligned with the expectations of the social, expectations that symbolised double entry accounting as the truth in the ordering of the Western economies and, therefore, symbolised the accountants as the meaning-makers of the truth.

Thus, to bring this professionalism into disrepute was to jeopardise both the symbolism of the accountant to society as the trusted, knowledgeable professional and the future of the chartered accountancy profession. Consequently, chartered accountants from early in the twentieth century have generated and maintained the story that symbolises the accountant and the chartered accountancy firms as trustworthy and professional financial partners, as professionals able to complete the financial requirements of people and organisations through processes that most outside the profession have little knowledge of. As the manager from T put it, *"Those firms rely on our work so you do not want to stuff it up and bring us into disrepute, and possibly face a complaint."* The latter comment referred to the Disciplinary Tribunal of CA ANZ, the self-regulating body of the profession. To reinforce this symbolic professionalism at least half of the directors required client interviews to come through them, as the manager at W explained:

> *Sometimes a staff member will attend but it's primarily the partner. The partners get to know the clients this way. Sometimes they see the client when the job first comes in and have a chat with them but always at the end there is a physical interaction with a partner.*

The skilled accounting staff, who were commonly called client managers, therefore, interacted with their clients only to request papers and other documents, thus maintaining the perception of professional competence through the directors.

To maintain and continue to reproduce this symbolism of the professional, directors disciplined their staff through processes and practices and identity behaviours. Directors told, as Giddens (1991) pointed out, that they could also rely on the egos of accounting staff, *"they are accountants after all,"* whether in-office or teleworking to self-perpetuate the identity of an accountant as an important actor within the networks of the social. Briefly stepping back into the networks of academia, these symbolised professional accountants to Roberts (2005) and Foucault (1980) symbolised power, the ability to influence the behaviours of others, because they had the skills other actors lacked but needed. To maintain this symbolic position of influence, the networks of the firms were patterned to train, maintain, enforce and reproduce a specific culture. As the manager at T commented:

> *The very thorough training on ethics in which everyone is indoctrinated in and it is refreshed every year and also culture comes into play so staff always treat those things the way they have to. The integrity of T is on the line if you don't. So, it's not worth mucking around with it.*

Here the manager notes that ethics as part of the culture of T is very important and, therefore, is part of the required behaviours that an actor accountant with T must demonstrate within the firm and to clients. Essentially to T, what symbolised accountants as professional was their adherence to their professional ethics and culture. However, the manager at T was referring to staff located in the physical office.

Given that accountants are symbolised by the social as professionals, how are these actor accountants symbolised within the firms? Most directors or managers symbolised their accountants in terms of productivity, as revenue streams in the guise of professionalism. This productive symbolism follows Covalski, Dirsmith, Heian, and Samuel's (1998) comment that "I have become chargeable, that is, I have become identifiable as a revenue stream, I have come to symbolise a revenue stream rather than a person" (p. 293). Bluntly put, the symbolic professional trustworthy accountant, both in the office of the firm or teleworking, is internally symbolised as a revenue stream, a chargeable actor according to the directors. This symbolism the directors achieved first, by the application of formal bureaucratic controls to render accountants calculable: "*our timesheets are based on the usual 6-minute rule and we rely on these and our people know this*." Secondly, these bureaucratic calculations were embedded within the culture of the firm, into the behaviours that underpin the identity of the accountant, as exampled by K. "*Everyone who works here is proud to work for this firm; they are proud to be chartered accountants. With this comes required behaviours. For no one wants to jeopardise their careers or their profession.*" And thirdly, through the application of process controls to discipline the staff in order to achieve both the chargeable and the professional: "*We monitor staff performance on a weekly basis and if we have concerns the person is spoken to directly,*" as the manager at M evidenced. The network, the bureaucracy, therefore, has become the firm's panopticon to enforce productivity and the identity of the professional. More will be said on this aspect in the stories of the political that follow in the next chapter.

Finally, people like this researcher have a symbolic representation of an accountant as an object which includes how they expect accountants to be dressed. Most directors or managers were dressed smartly but casually, with the male directors mainly in suits, an image which aligned with expectations. However, two people stood out. One was a manager of a mid-sized firm who was very formally dressed in a black suit. Given that this manager, because of her position within the networks, would rarely interact with external parties, I wondered what the purpose of this formal dress was. Was it because she had an interview with this researcher? Apparently not, for assurance was given that what she was wearing was her normal daily dress. Alternatively, was she setting a dress standard for the staff or, did it assist her to reinforce her identity as an accountant and a manager in the firm? Then, there was the interview with a director dressed in blue jeans, a green tee shirt and white running shoes. Yes, this was his normal dress style. Given this clothing and his story that, *"Our clients are predominantly in the older age group,"* this dress standard seemed to this actor researcher, from within the finance network, inappropriate to the client group.

Stories of the symbolic teleworker

Having discussed the symbolic identity of accountants and the director determined behaviours required of them to reinforce the external symbolism of the professional and the internal symbolism of the chargeable, attention now turns to the director, or manager, told stories of the teleworker. Did the directors symbolise their teleworkers similarly to their in-office accountants? If not, then how did directors amend the accounting identities of teleworkers to maintain to clients the illusion of the symbolic, professional, trustworthy accountant, while at the same time, maintain the teleworker as the symbolic deliverer of a desired revenue stream for the network? In short, how did the directors symbolise telework?

Teleworkers were all identified by the directors and managers as accountants; therefore, they were required to reflect the behaviours of this identity to maintain and reproduce the symbolism of the professional. From the interviews, it appeared that directors initially attempted to reinforce the symbolic identity of a teleworking accountant through the traditional accounting culture as if these workers were in-office accountants. This attempt included ethical considerations, as one manager at WDN explained: *"Remember we pride ourselves on confidentiality, I can't have someone in my office with files in view; they must be put away out of sight."* Further discussion highlighted that the issue of confidentiality was built into how the directors symbolised their teleworking accountants, thus influencing how they constructed their meaning of telework:

> *So, this person had to have a secure office where things could be locked away. She could have 10 client files doing review for a day or two … She had no down time; it all had to be chargeable. She was happy with this and it worked well for us.*

Note the symbolic *"had to have a secure office"* and *"all had to be chargeable."* In this way, the directors symbolised the teleworking accountant as both a risk to the professionalism of the profession through the security of client personal data and as a revenue earner. A risk they mitigated by requiring the teleworker to have a secure office within the home, a mitigating action that also indirectly attempted to reproduce the productive space of the firm's office,

The stories told of teleworkers fell generally into three categories. First, came the stories of those working full-time mainly at home with regular days working in the office.

> *The two people I have in mind are both female and have children; both are really good one exceptional in her profession and they are only here 1 day and the other 2 days a week and the rest they do from home. They both have conference with the team on Monday mornings in the office to connect with the team.*

While in a smaller firm: "*J, a year ago because she was having a baby, got set up from home. She works half (of her) time in the office 4 days a week and does the rest of her 37.5 hours from home.*"

Thus, the teleworkers, and there were four in this category, despite working at home had regular physical contact with the central office and were, therefore, acknowledged as interacting equally in both the networks of the home and the office. As a result, these teleworkers were identified and symbolised as being the same as in-office accountants.

The second group worked part-time predominantly from home, although a few divided their working time between the office and the home. M from firm B is an example of this:

> *M starts at 8 and finishes at 1; she was full-time when she started, then she had a bub and it works better for her to be able to work in the morning then dial in from home. She takes files home and works on them when bub's asleep. Works for her and works for us.*

Others, however, made trips to the central office to collect and return client files or arranged for files to be delivered to them. A manager at DKS described this arrangement when telling about a teleworking reviewer: *"She worked from home for a couple of years and it worked very well. We had carry boxes that a junior would drop off to her and her husband would return the next day on his way to work*".

On the other hand, HT had a teleworker who lived at a distance from the office. "*D lives 4 hours away so we talk regularly on Skype and she attends our monthly meetings with staff and takes the time then to visit clients and catch up*." Obviously regular visits to the central office were not possible, but the directors compensated for this inability by establishing regular electronic face-to-face meetings with this teleworker and ensuring her attendance at the firm's monthly meetings. By being irregularly or never in the office at all, these women accountants were symbolised as teleworkers with the home prioritised ahead of the firm.

The third category comprised women who were on maternity leave or were at home with young children and, therefore, worked predominantly from home as required. As the manager at K noted: "*We have a number of young mothers who are on maternity leave who are set up to do work on an ad hoc basis, if the workload requires another set of hands, then they are all set up.*"

FNS provided another example:

> *We have one who works part-time as needed. She was an ex-staff member who went off to work in the commercial world, has had a baby and has been doing some work for us while she is on maternity leave and is now seriously considering working for us after her maternity leave ends, because of the flexibility and the fact that she would have to pay for day care.*

Here the teleworkers are really symbolised as skilled stand-by or 'on-call' actors. They were on-call should the network need them to complete urgent client accounts or to pick up client accounts during times when the amount of client work exceeded the ability of the in-office staff to complete it within the required times. Obviously, directors would, as the one at B pointed out, assign client work to the in-office staff first, since those staff were salaried and, therefore, a fixed cost on the firm.

> *For us there is a need to keep our full-time staff employed, so we need to plan and move jobs round to maintain the workloads on our full-time staff first. And it would need to be at her level. We have been really clear with M that if we extend her contract (employment agreement), it will be on the basis that work is available.*

From these stories two things were obvious to this researcher. First, the directors and managers included in their symbolic understanding of telework persons whom I described as being 'on-call'. Consequently, none in this group completed client work on a regular basis. Secondly, all teleworkers in this group, except for one, were women with young children and, as noted earlier, there were no teleworking males at all. One manager suggested that telework would be available only to women with children, while another responding to a question regarding allowing men to telework responded, *"No"* and another asked, *"Why?"* Thus, directors and managers all told stories of their teleworkers that strongly evidenced that they symbolised telework as primarily for women with young families who worked from home for the majority of their chargeable working time.

However, how did the actors within the firms symbolise teleworkers? Several times when directors and managers were asked if they had staff who teleworked the response was: *"Explain that to me?"* or, *"You mean working from home?"* For example:

This researcher: “I understand that you have several teleworkers.”

Interviewee: “*Yes we do have two persons who work from home*.”

Thus, it was by location, i.e., in the home that many of the directors and managers symbolised their teleworkers. On the other hand, most directors and managers when discussing the office, symbolised the actors there as accountants regardless of whether they were professionally trained or not. Thus, in the majority of stories an accountant working at home was symbolised first, as a teleworker or a person working from home and second, as an accountant. In contrast, actors working in the productive space of the office along with the full-time teleworkers were at T, for example, symbolised by their profession, i.e., as an accountant. Therefore, the label telework is not generally understood by the storytellers, resulting in some, as in the example from T above, testing their understanding against a different label, one they had learned to associate with those symbols of this work practice.

This division of symbolism between the teleworker accountant and the in-office accountant is further confused, since certain teleworkers were symbolised both as a teleworker and as an in-office accountant. *“Z works from home 3 days a week, the other 2 here in the office with the other seniors.”* Thus, at home Z is a teleworker, while in the office Z is a senior accountant. When asked why Z was allowed to telework, it transpired that the director symbolised her similarly to the in-office accountants, trusted to carry out her roles within the relationships of the accounting network productively. In this way, therefore, some teleworkers were symbolised as teleworkers, accountants and trustworthy. Generally, as a manager from H explained, *“they would need to be qualified and have several years of postqualification experience. So, they would need to have built up our trust in them.”*

On the other hand, one manager visualised teleworking quite differently to the others.

> *There are days like this when I would like to work from home. It would be heaven sometimes sitting on the deck with your laptop or a cup of coffee and a book. I don’t know if I would be strong enough to do it myself.* (long pause).

Here, the manager envisages herself as a teleworker, enjoying the sun and supposedly working later. Note, however, how the symbolism all relates to the home as a place of comfort, rest and carrying out pleasurable leisure activities. Yet apart from the laptop, there are no symbols of work, because these were understood to be in the productive space of the office. In their place are the symbolisms associated with the location of the teleworker, the home, directing the actors there to carry out activities of that network, for instance, feeding the chooks or doing the washing or having a cup of coffee on the deck, as exampled in the stories. In contrast, the networks of the firm and the social make work meaningful, not in the network of the home, but in the symbolic productive space of the office. There, in that productive space the symbols of work, i.e., materials in the patterned relationships, directed the actors there in their accounting activities.

Drawing together the stories of the cultural symbolic

In this story of the cultural symbolic, the differing symbolism within the networks of the firm and the home were unpacked to understand how their symbolism influenced the directors' understanding of the meanings of telework as constructed by these networks. This story, therefore, has really been about influence. It has been about how the symbolisms of the clients, of accountants, of teleworkers, and especially of space, have all influenced, through the patterning of relationships within networks, the understanding the actors have of telework. Influences that helped shape how the directors made sense of telework and their consequent negotiations to order teleworkers within their networks.

Of interest, because of its absence, is the lack of stories about directors being influenced by the meaning construction of telework by other directors. Though directors did tell of meetings with their peers, they never told of discussions about telework with these peers. Therefore, what did space, the profession and telework symbolise to the directors and managers, and how did the resulting meaning construction influence their understanding of telework?

To the directors located in the networks of the firm space is symbolised as a productive place where client immutable mobiles are translated into financial reports. It is a place of productivity where chargeable actors are located, a place of identity where actors are symbolised as accounting professionals and a place of work where the actors, that constitute the firm, come to carry out their paid employment. In other words, this space was itself an actor in the patterned networks of the firm, networks the directors and managers understood and were comfortable in.

Space to the clients of the firms symbolised a place where professional persons who ordered their financial affairs using double entry accounting processes as required by the networks of various authorities in the social were located. Consequently, to retain these client networks, because they represented important on-going cash flows, the networks of the firms were patterned to reflect this client-symbolised space, a patterning of relations that privileged the office and marginalised the teleworker.

Teleworkers were located, full or part-time or on-call, depending on their employment agreement, in the home space. This space was symbolised as a social space, as a family and leisure space, not as a productive space. Consequently, when directors took work home to complete in the evenings and weekends, some felt uncomfortable for two reasons. First, in their homes the directors were surrounded by the symbolisms of the home space which encouraged them to assume their home identity and responsibilities. These symbolism driven activities however, conflicted with the director's belief that in taking work home they would feel the same encouragement to work as they did in the firm's office. However, they did not, because the richness of the home symbolisms that surrounded them resulted in the discomfort the directors told of. Secondly, to the directors this tension between the spaces put at risk their symbolism of the accountant as chargeable. Potentially, their productivity could be compromised by the influences of the symbolic artefacts of the home, a concern that would have a direct impact on how the networks' constructed their meaning of telework, because, if teleworker actors were symbolised as being less productive than the actor accountants in the productive space of the office, then the viability of that form of employment would be questioned. Alternatively, to maintain the economic, the pattern of ordering of relations within the accounting network would be renegotiated, as explained in the chapter on the Stories of the Economic, to ensure the maintenance of the productive. Thus, the productive tensions, the result of the discreteness of the two rich networks, the firm and the home, influenced how the directors, from within the networks, made telework meaningful and, therefore, where teleworkers were enrolled within the networks of the firm.

How, therefore, were teleworkers symbolised? The told stories suggested that teleworkers were symbolised first by gender and then as accountants. Although not directly commented on, it is probable that the networks of the social influenced how the directors symbolised teleworkers, especially in relation to the constructed roles of women and men, since all teleworkers in the firms that took part in this research were women. All, bar one, were teleworking because they had young children, thus they were fulfilling Whiting's (2008) gender contract. There were no men teleworkers and the stories the directors and managers told suggested that in most cases male requests to telework would be negatively received, possibly because the social constructs men as the providers of the family who go to a place of work separate from the home. Secondly, teleworkers were symbolised either as teleworking accountants or as professional accountants who were well trained, some professionally others in-firm, and all with a history of delivering client accounts on time and achieving charge out budgets. Consequently, they were symbolised as trusted professionals located in their homes. They were understood as actors who could separate their role identities and carry out their activities as required of them as actors in the patterned networks of the home and the firm. Where doubt existed about a telework's capacity to do so, as a director at KT evidenced, this symbolism fell away and requests to telework were denied. "*Ka asked to work from home after her maternity leave ended but, no, her work habits suggested she would be better in the office*." Alternatively, if teleworking was allowed then specific economic conditions were imposed, as the Stories of the Political and the Economic chapters will explain.

The stories the directors and managers told of their symbolisms of space, accountants, and teleworkers, all actors in both of the networks of the home and the firm, are important, as they tell of how the networks understand, are influenced by and enact within their relationships the cultural symbolisms of the social. Consequently, how the relationships within the networks of the firms and the home are ordered to achieve translation are the direct result of the network's meaning construction of the symbolisms of the clients, accountants, teleworkers, the productive space and the home space, a meaning construction that the directors and managers told of in their stories of the firm and telework.

However, the firms did not construct the relationships between actors to achieve outcomes only from their sensemaking of the cultural symbolic embedded in the networks of the social, the firm and the home. These network relationships were also influenced by the political, since how agency, the power to act, is located through the web of relationships determines the roles actors play in achieving the required translation. It is to these stories that we now turn.

Chapter 6

From the Analytic Frame: Stories of the Political

Introduction

The previous chapter, using the cultural symbolic dimension, analysed the networks of the participating firms and the networks of the home to unpack how these networks ordered their actors, including teleworkers, to understand how the cultural symbolic influenced how the networks constructed their meanings of telework. These networks, I argue, constitutive of *actors* include the objects in context, of space, its layout and contents and the technologies. These, in relationships with the other actors, make the space meaningful to the actors and to the actors within other networks.

Nevertheless, there were tensions between the networks of the firms and the home, the result of how the modes of ordering of each were designed to achieve different conversions, different translations. In some instances, the actors constructed meanings from the symbolisations those spaces signified, the space where work took place or the space for leisure and family. Consequently, when actors from the firm took work home, they were strongly influenced by family networks neatly symbolised by one participant as *"feeding the chooks."*

This chapter focuses its analytical lens on the political dimensions of the relationships within the networks of the participating firms. All networks, be they the firm, the home, or the social, are political, since as Law (1992) notes, "Actor Network Theory is all about power – power as an effect rather than power as a set of causes" (p. 5), an effect, because power results from where the actor is located within the relationships that constitute the network. A junior accountant, for example, has, because of his or her position in relation to other accountants in the firm, the power, i.e., the agency, to carry out certain prescribed activities, just as the computer this junior accountant is working at has the power to direct the activities, the behaviours of this junior accountant and others it is in relationships with within the networks of the firm. Power, therefore, is embedded in the relationships between actors which Law (1992) calls "mechanics of power" (p. 380), because each actor has, as a result of his or her location within the network relationships, the power to carry out specific actions, while restraining other actors from acting or carrying out their own actions. This power, in turn, demands actions from the powers other actors have within the relationships to collectively achieve translation. Thus, actors make their position within the network meaningful from how they have been shaped within the mechanics of power, that is, the relationships of the network. However, they also make the network meaningful from the ordering of the actors within it, an ordering that reflects to them how translation is required to be achieved, *"how things are done here,"* and key truths that underlie this ordering.

This chapter, therefore, is about understanding how these networks of truths are maintained, propagated and changed. It commences with stories of power and control and how the managers and directors constructed these terms from their locations within the networks of the firm. The chapter then moves on to discuss how power and control are nested within the culture of the profession, and, therefore, within the networks of the firms, and how these assist actors to make telework meaningful.

Networks as guardians of the truth

Societal truths are produced and made acceptable as the truth by their location in durable materials, for example, knowledge, policies, laws and norms. Thus, the networks of the firm and the home are durably patterned to maintain and reproduce these socially constructed ontological truths that, through agency, determine the discourses allowed to function as true, and to constrain alternative discourses. Networks within the social, therefore, guard these truths through their modes of ordering, just as the networks of the firm or the home guard their truths through their modes of ordering. Consequently, as Foucault (1982) pointed out, these patterned networks "turn human beings into subjects" (p. 208). Thus, the network-constructed realities of telework are understood by the actors as the truths, because they are the subjects of and subject to, the networks. As a result, these actors maintain and perpetuate these accepted truths, as will become evident as this chapter unfolds.

The stories the networks told through their actors, the managers and directors, pointed to three primary truths that the networks have made durable and which, as actors, the managers and directors, therefore, maintain and perpetuate. First, the office is the place where employees go to work; secondly, the client is prioritised in terms of importance, and thirdly, actor productivity is key. With the exception of the role of space as the place of work because of its role in the mechanics of power, it is not the intention of this chapter to discuss these truths in detail. Rather, this chapter seeks to analyse how the networks maintain the durability of these truths and, where actors determine that change is needed to the relationships within the networks and potentially to the network truths, how these changes are negotiated. This analysis will make meaningful how these network truths locate teleworkers within the networks, principally those of accounting and productivity. This meaning-making commences with a discussion of the importance of space as an actor in translation. The chapter then moves on to a discussion of how the networks maintain their durability, or minimise negotiations to change them, through coercion, control and actor skill retention and ends with a discussion on the importance of culture.

Stories of networks, space and truth

Space, we are told, is a "lived experience" (Lefebvre, 1991, as cited in Watkins, 2005, p. 211), a symbolic space that influences the actions of others within it. Thus, how the symbols of space are understood and enacted is dependent on their location within the networks of the firm, the home or the social. Thus, space has multiple realities. To the client, the firm is the space where the accounting truth is located, while to the accounting actors it is the space they go to work in, a place which gives them their identity as the keepers of the accountancy truths. Consequently, as Watkins (2005) suggested, "Our ability to produce space is fundamental to our experience of the world," (p. 211) because it aids our understanding of how reality is constructed. Space then is alive, capable of having an identity as an actor and able to represent abstractly an experience or purpose to others within the network where they are located. Therefore, how the networks make the symbolic spaces of the home or the office or the social meaningful will influence how the directors and managers construct the meaning of telework and, therefore, how they will behave towards this work practice.

Productive space to the managers and directors was the office, that physical identifiable space where staff came to carry out their paid work, as expressed by the manager at T: *"Our preference is for them to be here*" or as the director at H asked: "*Why would you not want to come here to work?*" It was almost as if there was no alternative, as the same director went on bluntly to say: *"Once their maternity leave is up, we expect them back here in the office*." W however, being a small firm in crowded premises had contemplated asking staff to work from home. "*The staff are all set up to work from home but it's rare for them all not to be in the office here.*" Further questioning elicited the reason for this situation. "*We are a small practice so the preference is to have everyone in so they can cope with client enquiries*." Here, the directors, for practical reasons, considered telework and had a telephone system installed that allowed calls to be diverted to the accounting actor's home. However, this call divert feature was never activated, as the influence of the networks to maintain the truth that the office is the place of work, prevailed. Thus, staff were responding to what they had learned as the truth, that the office is privileged, while management were physically maintaining this learned truth through inactivity, despite the cramped conditions. Generally, however, the manager at D reflected what was commonly expected. *"If you leave, (the office) you need to tell the receptionist how you can be contacted and when you will be back."*

Thus, there was an expectation, brought into reality by the ordering of the networks of the firms, that the place where translation was achieved was in the productive space called the office. This the networks embedded through the ordering of the agencies of the actors in all the networks of the firm to always pass through an obligatory passage point (Callon, 1986), the office, as they carried out their part in the translations of client immutable mobiles into compliance accounts. Thus, the productive space, the office, was ordered as the privileged place where actors came to work and, ultimately through the obduracy of the networks, or what Foucault (1991) calls "regime of truth" (p. 63), became established and maintained as the truth.

Maintaining the network truths through coercion

The managers and directors of chartered accountancy firms that employed teleworkers all understood the political as coercive, the power to correct behaviour that deviated from the accepted accounting behaviours and/or the organisational cultural norms. For example, as described in the previous chapter, actors were symbolised by the directors as productive revenue generators. Thus, if actors did not meet this requirement, then as the manager at M pointed out, *"last year was a bad year; we had to manage someone out with interviews whom we had taken on; she came to us with references but she just didn't perform,"* and from the manager at T: *"if you want a 9 to 5 job, then probably not here."* The most pertinent comment, from the perspective of telework, came from WDN.

> *Look, Ma was a client manager who wanted to work from home, no way. She was told she had to remain in the office for her clients. Her need to be at home and our need for her to be here meant we parted company.'*

These comments from all three managers and directors for example, *"did not perform"*, *"9 to 5 job"* and *"remain in the office,"* locate coercion in the symbolic productive space of the privileged office. They also evidence the direct action management was prepared to take to maintain the truths as embedded in the durable materials of the networks, in these cases, the network of accountancy and the truth of network productivity.

When asked what would happen if a teleworker failed to perform, the director at B responded, *"they would be back here in the office"* suggesting that telework was a privilege able to be revoked if the actor did not perform. This view was reinforced by the manager at D: "*it did not really work for the individual in terms of performance expectations and so on and she was asked to do more of her hours in the office*." Note the influence on the directors and managers of the productive space of the office as the space the truths of productivity reside in and operate from.

Similarly, the networks of the firm could, through linkages, discipline the networks of their clients. When clients purchased services from the firm, they would be disciplined to the required processes of compliance. *"Yep, we tell them in what order we want their documentation"* and in answer to the question of what would happen if they did not do so, the director at HT's response was *"we'll put it in that order and charge them for it."* In short, the ways the accounts are done by the professionals is the correct way, the truth, and the client may not change this. Additionally, the director at HT was very forthright about the clients that network was prepared to have. "*It took us forever to get payment so she's all over rover."* Thus, clients who did not conform to normal business practices were disciplined by being told to find another accountant.

From these stories, the directors and managers all believed, as a self-evident truth, that they had the power to control the materials within their networks. As the director at M bluntly put it, *"If they don't perform, they won't be here long."* This truth resulted from their learned behaviours while in training to become chartered accountants and from on-going reinforcement within the profession. This embedded cultural truth led the directors to accept without question that they, the owners, were in a position of dominance and that everyone else in the firm held their position through the delegated power of the dominant.

However, in order for the directors to maintain effective coercive control, the accountants had to be visible to them and their managers in the office. Hence, the established truth that the office as the place of work was privileged. Directors, therefore, would always construct the meaning of telework to maintain this truth. So how did the directors practice control?

Maintaining the truth: Control and power

The storytellers all used the terms power and control interchangeably, as evidenced by the manager at A. *"Of course, the director has the power; they make the decisions don't they; they're the ones in control here."* Nevertheless, from an analysis of the stories, it would appear that the storytellers, reflecting their understanding of the network, privileged the term control over the term power which many, like the manager at M, associated with the negative, "*No we are a team here*." However, control over the actors was important to the directors and managers as summed up by the tongue-in-cheek comment from the practice manager at C: *"Well, men in their fifties who are accountants need to be in control of things. It's that traditional."* Or is it that they fear loss of control over their assets? Also, and more tellingly, the same manager said: *"But if we are going to trust staff, we need mechanisms to measure their performance."* The manager at FNS, however, had a different view of control in relation to teleworkers. *"As far as controlling them, we don't; they are really 100 percent* *productive you know."* Here, because the teleworker was paid on budgeted hours, the manager suggests that the usual productivity controls like timesheets are irrelevant as control is now managed by payment per budgeted hour. Thus, the director actors within the network web of relations had negotiated changes to the relationships in the productivity and accountancy networks which included bypassing the 6-minute and the office obligatory passage points (Callon, 1986) between the two networks, and enrolled the teleworking actors in these changes. Coupled with a change in remuneration, the telework actors were now 100 percent productive. Nevertheless, the usual controls over accounting processes remained in place: *"of course their work is reviewed; that's standard practice."*

The directors and managers, therefore, understood power as their ability to control the activities and productivity of the staff and the processes of accounting within their firms. However, none spoke of power. It was tacit, said but not said, quietly there in the background, as evidenced by the manager at C. *"That decision (to allow a person to telework or not) would be made by P (director)"* and by the manager at W, *"I doubt it, Kr would be concerned at the loss of control over when the work would be completed."* Speaking bluntly, a director at HT said, *"No ifs no buts, they go on to a percentage of the client fee."* All pointed out that the power to make decisions lay completely with the director not with their delegations. In this way, directors, through their legitimacy as the owners, influenced through agency i.e., the required behaviours of the actors. Therefore, agency is power and power is agency (Callon & Latour, 1981), because agency is the network-delegated, relationship-located power to act or inhibit the actions of other actors, all actors in the network use to play their network-orchestrated part in the translation of client materials into compliant accounts. Therefore, how the agencies are ordered both reinforces the actions the actors must undertake and makes those actions meaningful to them, thus reinforcing, maintaining and protecting the required truths. In Foucauldian terms, controls are the defenders in the "battle for the status of truth" (Foucault, 1991, p. 75).

Maintaining the truths through hierarchies and power

As Dale (2005) also found in her research, most of the firms in this study had adopted a flattened organisational hierarchy, as evidenced by M. *"Our organisational structure? Very flat, we're a team not a hierarchy."* This manager's blunt statement suggests that the term hierarchy was unacceptable to this firm. According to the same manager:

> *We offer what we call a flat structure. We want the whole team to realise that there are pathways for them so by not having managers though we have people who have more experience or are more senior and they might do the reviewing but no one is titled managers as such; I'm the only one as I'm called the practice manager but no one else is. So, team members can see they have a path and there is nothing in their*

way. There's not someone who is a manager and going to be there for 20 years so there will never be the opportunity for them to be a manager. There's not those constraints.

The management titles may not be there but there is the suggestion of a hierarchy of skill. The manager at D told a similar story. *"We have a flat structure, we influence others to get stuff done. No one has authority to instruct anyone to do anything, yeah."* Additionally, the manager at W maintained:

> *We have quite a flat structure; we have the partners and the staff and within the staff we have, depending on experience, you have varying levels but generally it is a flat structure. Promotion to partner level, I don't know, it's a bit of a boy's club. That's all I'm going to say about that.*

This manager suggested, honestly and without a smile, that the final step in the hierarchy from trainee to partnership has some restrictions so that teleworkers, who were all women, should probably not aspire to a position of such influence. Yet, this firm had equal numbers of female and male accountants, although their teleworkers like all teleworkers in the participating firms, were women. A possible reason for this situation being that the constructed roles of women as the carers of children and the managers of the family by the social, influenced how the networks of the firms also constructed the roles of their women accountants. However, these manager, and director told stories confirmed that the majority of the firms had adopted a flat organisational structure. This patterning of the networks with flattened hierarchy of agencies suggests a broadening of each actor's ability to act.

However, there was also agreement that while the firm may have a flat organisational structure, there was a definite and definable hierarchy related to accounting skills, as the manager at D pointed out.

> *Absolutely, there must be a hierarchy of skill. We talk about senior and junior people; we talk about experience level; wise owls (mentors) are people with significant amount[s] of experience and skill and are considered experts in their areas.*

Thus, within the network there is a hierarchy of agencies based on accounting skills which reinforces the accounting processes or truths. When asked if a *"wise owl"* (a mentor, an expert in an area, for example, tax) could telework, the response was *"No, they would be needed in the office,"* as that was where the majority of the staff were. When asked if these *"wise owls"* could telework if the majority of the staff teleworked, the response was: *"That's not very likely,"* a response evidencing the maintenance of the embedded truth that the location of the accounting network was in the office productive space. It was also a truth these skilled staff understood and accepted because of their location within the network, and, they reproduced this truth in their mentoring roles with other actors within their set of relationships.

The stories told of flat management structures within the firms, the result of networks attributing to the location of each actor within it, wider powers to act or inhibit the actions of others. In contrast, all directors and managers told of a hierarchy of accounting skills from junior to partner in line with an accounting actor's skill acquisition. Thus, accountants were located within the accounting network on a hierarchy of accounting competencies with agencies reflective of their competency level. This was a hierarchy of agencies that continued to maintain the truth of the privileged office. However, this truth could change, especially if there was a shortage of skilled labour.

Maintaining the truth, through the retention of skilled accounting staff

Many stories told of teleworkers with significant skills obtained either through professional qualifications or through being in-office trained. WDN provided one such example: *"This woman (in-office trained) is as good as any CA. We rely on her completely for all our farm work, she's the guru,"* while D provided another: *"This lady who works from home has the highest productivity; she works in a particular area of accounting where she is the wise owl."* Interestingly, the manager had earlier stated that wise owls could not telework. These actors, including teleworkers, because of their technical skills and demonstrated trustworthiness were, therefore, in demand in the networks of the social and other firms. *"It is so hard here to get senior staff with some years' experience; they're just not here."* Here, the manager at C was voicing the difficulty most of the medium and small firms were having recruiting appropriate staff, especially seniors. Similarly, W lamented: *"it's incredibly difficult to find senior staff. I suspect it will be like this for the next 5 years*." (Yes, I turned the job offer down.) Consequently, firms wished to retain their trained staff, especially their professionally qualified or highly skilled in-office trained young women, in order to continue to gain a return on the capital the firm had invested in their training and mentoring.

Did this need to retain senior staff lead the networks of the participating firms to negotiate the reordering of certain relationships and their consequent agencies to allow such staff to telework if they requested to do so? Generally, the answer appeared to be yes, but at the discretion of the directors. These directors used this discretion, or filter, to negotiate changes to the patterned networks of the firm while maintaining the obduracy of the three network truths as evidenced by the manager at DKS: *"Y was a senior so when she went on maternity leave, we agreed to her working from home during the busy period"* and from the director at K: *"We would not consider it (telework) unless they had been with us for a few years and they were at least senior."* While the manager at W added the need for an ongoing employment commitment:

> *It would depend on whether it was a staff member who was a high performer or who, who perhaps, had been here for 4-5 years and was wanting to make a commitment*

to the firm for a period of time; then they (the directors) would, I think they would definitely consider it.

These storytellers were applying filters of productivity and accountancy skills. However, from the network perspective, skill is really a punctualisation for skilled accountants who understand the theory and practice of calculations and can apply these calculations across their area of expertise, for example, compliance, business advice, audit and taxation. Thus, actors, within the accounting and productivity networks, used these filters of skill and productivity to negotiate changes in the network relationships to allow women, who passed through these filters, to work from home.

An additional filter, that of trust, was raised by the director at B. *"Maybe, but they would have to have built up with us a degree of trust that they would continue to perform"*. This view was supported by the manager from D:

> *I think it would come down to a case by case basis on the individual, we may have an assistant manager who is a mother, would come down to the individual in question, what their performance is like, because you have to have that element of trust, I guess, so that person actually has worked the hours stated and not just been at home.*

Here, the managers have emphasised trust and have equated it with performance. If in the past the person proposing to telework had repeatedly performed to productivity budgets, then the directors will punctualise this as trust that those workers' historic productivity will continue, as the manager at DKS explained:. *"I could probably say one of the accountants I think you would allow to work from home because she is very good at getting things done, managing distractions and she enjoys just getting on with her work."*

On the other hand, the following comment came from W:

> *There is another staff member, if she asked for it (to telework), the answer would be no because of her personality and probably the likelihood that she would not be as productive when she is not being monitored, I suppose. We need to have her in the office under the influence of the team.*

The manager at M was even more forthright. *"If after 2-3 years we did not feel they were trustworthy, we would not have them as staff anyway let alone allow them to work from home."* Trust, nevertheless, is an effect of the networks, for it is the outcome of the related ordering between actors and therefore is not a material within those networks. Thus, actors who, over time, consistently exercise their agencies as their network location requires would be constructed as trustworthy, politically and economically.

Note, however, how the stories reference the feminine using the words *she* and *mother*. This language, along with the fact that all the teleworkers in the participating firms were women, tells that the firms were gendered in respect of telework, which suggests that the relationships between actors in networks of the firms have been influenced by the networks of the social, i.e., that women are the caregivers of and men the providers for the family, something which Whiting (2008) calls the gender contract. In this respect, is telework ordered within the networks of the firm as an extension or as a function of the gender contract? *"She has young children"* and *"A is on maternity leave but she helps"* all suggest the latter may be true. Yet, there was one woman teleworker who did not have children.

The networks, therefore, were prepared to negotiate changes to the network relationships to allow women actors, especially those with families, to telework only if such changes maintained the accepted network truths. This the networks achieved by filtering telework applicants for required accounting skills and productivity history. For those actors with the required skills and productivity, the network negotiated changes to their agencies to allow them to be work-located in their homes and not observable, in exchange for remuneration based on output rather than timesheeted productive hours. The truth that the office is the privileged place of work remains and is a truth that the actors within understand as the norm, which they make meaningful through the term culture.

The network truths embedded in the culture of the profession

"When they come to us from university the first thing they learn is how we do things here. Indoctrination if you like" or culture. Therefore, to this manager at T, culture is the learned ways the firm expects its staff to behave, or in ANT terms, how the patterning of the heterogeneous materials comprising the network maintains its durability and obduracy. This importance of culture was reinforced by a senior manager at D who noted that:

> . . . *it is really important to the leadership of the firm to maintain and entrench this culture of ours. Our partners take the culture of the firm very seriously. One of the comments often made in the management team meetings is, what is the message that we send through a particular decision that was made and so on, and you know, that discussion is held at leadership level to make sure that the decisions are in line with what we stand for.*

To both managers, culture was very important, because it established the required behaviours of the staff which reflects to their clients and to the wider social what they stand for and are prepared to be judged on. A culture that identifies the actor as an accountant and brands the firms as chartered accountants to their clients and the social. How this culture, this ordering of networks, influences staff behaviours is explained by the manager at D:

> *Everyone who works here is proud to work for the firm so I think that there are expectations round people's behaviour and no one would want to put the firm in a bad light. People's external behaviour is monitored and we have an expectation round our interaction with each other in the office and that is part of our culture; we are supposed to be open and honest and approachable and all those types of things, so our culture breeds those types of people. So, if you are one of those, you can prosper in this environment.*

Here the manager highlights how the culture, as modelled by the staff, sets this firm apart from others to clients and the environment. It is noteworthy, however, that *"people's external behaviour is monitored"* so, although there is reliance on culture as a self-control mechanism, the physical control element still exists in this firm.

These actors tell of culture as a set of acceptable behaviours to be used by accountants within their work environment and when communicating with clients and the world at large. The networks, however, do not have an actor or any material located and agencied as culture. What networks do have is a particular ordering of actors and agencies so that each actor understands the actions they must perform in relationships with other actors to achieve the required calculations. This made-known constructed mode of ordering of networked agencies is understood by the human actors within it as required behaviours, which they punctualised as culture. Thus, the punctualisation called culture is really a set of truths about a network.

These encultured behaviours, as Lightbody (2008) pointed out, focused the accountants on being productive through achieving a high billing rate, putting the firm first and striving for promotion. When asked if Lightbody's (2008) understanding of the culture of the chartered accountancy firms was correct, most agreed, the manager at K summing the answers up well: "*If you want to boil it down, a lot of it is true.,*" because *"You find people here before 8am and after 5pm, be it partners or staff or managers. Guarantee round 6 o'clock every night you will find somebody here*." The reason was that:

> *People stay because then the manager has a little more time and can talk them through the job a little bit more, give them a little more history, use it as a learning-type time when the pressure isn't so much there, for managers have other team members who they have to respond to as well.*

It is important to note the adhesiveness of the office where mentoring, teaching and promotion are carried out. These actors, on being enrolled, were inducted into the networks where their location and agencies within them were made known along with the agencies of all other actors within the relationships. Thus, the enrolled actors knew what actions they needed to take in the translation process, how they could progress, and how their agencies could change as they progressed within the relationships. Thus, the networks, especially in the larger firms, were organised to achieve translation not only of client materials, but also of their actors, in order to make meaningful the network-determined truths

The latter translation, as discussed at the beginning of this section, was carried out primarily by the larger firms through their well-developed training programmes for their trainee accountants, a translation that privileged the office, as the manager at D explained:

> *It's more difficult during that training time because they rely heavily on a hatchery trainer. It's because we want them to learn off one another and the trainer. So, the training and the intensity of the training doesn't really lend itself to that (telework). But the moment they move out all the rules then apply to them.*

This view was reinforced by the manager at K:

> *They (trainee accountants) need to be more senior because you learn off the job and you bounce ideas off people around you so, if you are a junior and still learning, you need those people around you to give you the support, so we would not agree to them doing 4 days a week at home, probably because they need extra training, and if we had question marks about their performance, we would prefer they were in the office.*

Thus, the stories the networks tell is that accountants in training need supervision; they need the team around them to embed the team culture and they need people around them to learn from, *"you are also learning as well, particularly when you are in a junior role*." Trainee accountants, therefore, need to be located in the productive space with all the other accountants. Consequently, the home as the location of work is unacceptable, since there are no people around to supervise and to learn the culture of the profession and the actor's place within the relationships and the accountancy processes from. Thus, the truth that the productive network is located in the office removes the possibility of members of staff, who are undergoing training, being allowed to telework, because their training and work outputs cannot be verified and, more importantly, they have yet to deliver the firm a full return on their cost of training and the cost of their changing agencies as they progress through the relationships. The stories, therefore, really tell of the network embedding agencies into its new and progressing actors and, until these actors can apply these agencies without thinking, as the network truths, they will not be considered for telework.

These self-controlling embedded truths are critical to the operations of the networks, as they focus the agencies of the actors on translation. Until achieved, the network would not allow an actor to telework as the operational focus may be compromised. This idea was summed up by the director at KT who said, *"X has been with us for a number of years, so she knows how things are done here."* So, do these managers and directors understand culture, the network's truths, as a self-reinforcing mechanism of controls? *"Yes, but staff would not perceive it that way but, of course,"* according to the manager at T, while K's bemused response was *"in an odd kind of way. I think it does."*

Although the larger firms strongly promoted the mode of ordering of their networks which they understood as their organisational culture, a number of managers and directors of the smaller firms found it difficult to describe the actual culture of their firm succinctly, even though they could easily, like the manager at A, describe the results of the culture. *"It's a good place to work; our staff like it here,"* and, from the manager at C, *"we are a great team here. Sure, we work hard, but that's why we're here, don't you think?"* Others like the director at HT were more descriptive of their culture. *"We have a pretty close team and a very open culture so we don't have any real issues round that. We are a pretty honest team with each other so it's not a challenge for us in that regard."*

Similarly, the director at B commented:

> *A very relaxed culture, we do have our rules, have an open-door policy especially the directors, friendly. I like to think we have a really good culture here; we have staff who have been with us for a very long time now and I think that's a measure of the culture. Culture was poor when I first came; many staff left; we had a very dominant administration manager; since she's gone our turnover now is really low.*

Culture to them was tacit, as they carried out all the requirements of the culture, i.e., being productive, considering the firm first and looking after clients, without conscious thought. These actors, therefore, explained how they made the networks of their firms meaningful to them, rather than advancing a definition. It is worth noting here the absence of any suggestion of coercion, suggesting they did not understand culture as the maintainer of the network truths.

However, this embedding of the culture, or required behaviours, does not stop with the actors in training. The network maintains actors within the culture by continually reminding them of the behaviours required by the network through their trainers, mentors, managers and at training sessions and staff meetings, as the manager at D pointed out:

> *Our culture? Just by reinforcing in different ways, we have two staff training meetings per month where all staff come; it's really like a toolbox meeting in a factory environment so, often those training sessions encourage communications round aspects of the culture. I think we constantly refer to the firm's values because they summarise what we stand for.*

Note the emphasis the firm places on the importance of continuous training in, and identification with, the culture of the firm. Through this emphasis, it reflected the network's need to maintain the privileging of the office, to put the firm first and to develop the actors as effective team members in order to maximise productivity.

Maintaining the truths of the networks through teams

Directors and managers often referred to their staff as a team, as exampled by the director at HT.

> *I cannot do it, but a team can. You believe in something and work together you can overcome any obstacle and that is what I regard as being collaborative, working together as a team. I can't do my job without the other people around me and they can't do their job without the other people around them. And if we all work together and the focus is on the client, the client ultimately gets the best result we can provide. It may not be the best result that someone else does, but it is the best we can do.*

Here, a culture of teamwork, where all staff knew the workloads of others, allowed staff considerable capacity to act provided they maintained productivity and completed client files on time. Besides being a great descriptor of ANT, the quote above is a good example of how the relationships of actors within the network, punctualised as a team, maintained the productive truth of the network.

To the manager at W:

> *We have a pretty good team. Who can say they have kept the same receptionist for 6 years. I wouldn't say it's hard, but they (the directors) are fussy; we do look for particular people and we do have to go through an on-line personality test. If they are way off the team personality, we are not going to take on somebody that is way off. We don't want everyone thinking and being the same at the same time; we do not want to bring in a person who thinks nothing but themselves because that's not what we are. We are a team. We want people to add value to the team.*

This firm like a number of others used the example of staff longevity to evidence the positive team culture of the firm. Yet, from a network perspective, having few changes of actors reinforced the durability of the network and its ability to achieve the calculations of translation, the required productivity of the actors.

The manager at A described the firm as a team with a 'Christian' culture:

> *We are a Christian-based company; we have really strong Christian ethics. The current two owners are Christians; the owners before them were Christians, the photograph on the wall out there taken in 1905, I don't know if they were all Christians, but I have a gut feeling they all were.*

When asked how religion influenced the culture of the firm, the response was: *"I think it makes us stronger probably because we all have the same kind of beliefs; everyone values each other and that pulls us into a united front."* Here was a firm that used religious values to mould the staff into a team: [it] *"pulls us into a united front"*. Into a more productive team, perhaps? The manager, however, is telling of a network of relationships that has resulted from negotiations, influenced by a religion that actors have enrolled into. The word team, therefore, is an effect of this set of relationships, which assists the actors to understand their places and agencies within the networks of the firm.

Nevertheless, teamwork privileges the office: *"I can't do my job without the other people around me and they can't do their job without the other people around them,"* i.e., symbolic togetherness in the symbolic place of work, a togetherness that disadvantages telework, as the manager at DKS explained: *"Having one member working from home would disadvantage other members of the team, don't you think?"* Thus, this team is an effect of the ordering of the network which this manager accepts as the truth and applies to her meaning-making of telework. Consequently, the truth that the office is the place of employment is reinforced and as a result telework is treated as a threat, or at least with suspicion.

Yet, this togetherness as a team did not appear to be a problem to the manager at T who said when discussing the two teleworkers in that firm:

> *They are only here 1 day and the other 2 days a week and the rest they do from home. They both have conference with the team on Monday mornings in the office to connect with the team as well.*

Both these persons were women and professional chartered accountants with a number of years of postqualification experience that T wished to retain. Both "*have children*" and both carry out their 'normal' accountancy work at home, while connecting and doing maintenance with their teams on the days they are in the office.

Some firms like B were not enamoured with teams:

> *I know staff who have come back part-time and that is also a pain as well, just getting the work through with part-timers. They are here and you are trying to get something through and they are not back until Monday and it's frustrating.*

Frustrating for the director, because the client's work is not completed, but also frustrating to them because of what is not said, that the unfinished files are impacting on the firm's productivity and cash flows. To some firms this frustration with part-timers, who may also be teleworkers, was particularly acute during times when client tax returns were due. This need to have staff available led to a number of firms refusing to allow staff to reduce their hours. "*Here, you cannot work part time less than 24 a week."* At M, the minimum number of hours a part-time accountant could work was 20 hours a week. *"It is too difficult to organise work around people who are not always regularly here."* The preferable team, therefore, comprises full-time staff who are located in the office. However, many teleworkers, as mothers, were teleworking on reduced flexible hours and, therefore, did not fit the template of a desired team member. Thus, the stories of a culture of teams are really stories of how firms organised their staff, in relationships, to achieve the required staff productivity.

From the network's perspective, its ability to achieve its calculations is hindered because certain actors are not present and, therefore, their agencies cannot be actioned. Thus, the network has negotiated with actors to maximise the hours these actors must action their agencies in the completion of client translations. Overall, though, the word team is an effect of the network, because the team, as described by the manager at HT, is a network of relationships to achieve the translation of client materials. Thus, the word team is a punctualisation for the mode of ordering of the networks of that firm. Nonetheless, this construct of the meaning of team as actors collectively completing the calculations of translation focuses team members on their collective agencies, which has the effect of not letting the team down and, therefore, requires actors to put the team, the network, ahead of themselves.

To recap. The chapter so far has discussed and analysed how the managers and directors have maintained the network truths. Aside from the use of coercion, control and hierarchies, the retention of skilled staff through telework and the description of firms as teams have maintained the learned culture of the network truths. Even when networks have negotiated changes to their relationships to allow women actors to complete client translation from their homes, these network truths have been preserved. The next section continues this discussion and introduces how networks were ordered to privilege productivity.

Cultural control of the actor: Putting the firm first

The accounting culture, as reported by Lightbody (2008), gave priority to the firm and staff productivity. Thus, the actor accountant's agencies, the mechanics of power, directed the achievement of the network-required and time-bound translations that I have called the calculations of translation. This network or firm-first approach was very obvious to the manager at T:

> *If there are family issues then we would understand and try and work with the person but a very rigid approach and no compromise then we would say, the job is like that. You knew that when you came here; you need to make some choices if you want a 9 to 5 job and probably not here. The person is putting additional work on the team who are prepared to do the work and put in the hours.*

Obviously, the allegiance to the firm must come first, not the actor's personal life, or his or her family or family responsibilities as the 9 to 5 job comment reveals. For teleworkers, however, their need for flexibility to care for children and possibly elderly parents potentially conflicts with this firm-first truth as vocalised by the manager at T. On the other hand, is the manager implying that a normal work day is 9 am to 5 pm and everyone, including teleworkers, will at least work these hours; a view that also defeats the teleworker's need for flexibility. There is also the implied coercion: "*probably* *not here,"* since, if the staff member did not comply with the culture of the firm and did not put the firm first productively, then action would be taken to minimise the financial and cultural risks to the firm, as illustrated by: *"Unfortunately, we had to manage someone out."'*

K, another of the large accounting firms, also agreed that the firm had to be prioritised over staff members' personal time:

> *It's a very supportive environment. At the end of the day we are here because the firm employs us and we are here to perform a service so I think ultimately that the firm comes first at the end of the day.*

Ultimately, the actors must carry out their agencies so that the priority of the network, translation, is achieved. However, the manager at K, in contrast, did admit when questioned about staff being required to work longer hours and weekends that, *"if you got up and said no I can't do it, then they can't do it and we would have to accept that."* However, this manager then went on to say that, *"obviously if staff fail to complete assignments by due date, these indiscretions will be highlighted at their annual performance appraisal."* Here was the coercive influence to encourage staff to comply with requests to work additional hours to satisfy client needs. The manager at T also confirmed that, *"all salary reviews are tied into those performances (budgets and culture). Each year staff undergo a salary review which is strongly performance-driven."* Thus, the pressure, coercive or reward, stick or carrot, to conform is certainly there irrespective of whether the staff member teleworks or works in the office. For the teleworkers, however, this firm-first truth may not fit easily with their need for flexible work hours that allows them to complete work tasks when children are at school or in the evenings. Hence, the tensions between the networks, because how these actors were ordered within the network's relationships focused them on achieving translation, which the actors constructed to mean that the firm came first and productivity budgets had to be met. Teleworkers with home network priorities, however, had the potential, through incomplete exercise of their agencies, to fail to achieve their required calculations of translation. This potential breach of the network truth of firm-first productivity the directors understood as an effect of the network, i.e., that the network calculations of transactions were in jeopardy because teleworkers were not located in the productive office.

Using culture to maintain the network truth of productivity

The need for accounting staff to be productive, to maximise billable hours, was emphasised repeatedly by all the managers. As the manager at WDN put it: *"We are hardworking, you go to work and you work hard, you don't bite the hand that feeds you in that kind of way*." Therefore, this need to meet set productivity targets both for client jobs and, in terms of personal billable hours for the year, was culturally ingrained in most of the accounting staff.

I'm tempted to replace 'power' with 'productivity,' because the fit dovetails so well with the lived reality the managers and directors spoke of where productivity is power and power is productivity. This duality in respect of telework was summed up by the manager at T:

> *The partners are accommodating in letting people work from home, so they see they are getting a good return for it. I don't say they would do it to that extent for everyone; they need to be very good in their job. Probably there are some limitations. You could not have everyone who wanted to work from home doing that; the change is too dramatic.*

Here, this manager is equating the return on the firm's investment in the staff member: *"they need to be very good in their job"* with the person's request to telework. This manager was explaining that to be accepted by this firm as a teleworker, the person must have demonstrated through their professional qualification, their compliance with the accounting truths, and from their years with the firm have evidenced compliance with the truths of the network. As a result such actors would have a proven record of providing the firm with a financial return in excess of their budgeted billable hours, the continuation of which could be relied on if they teleworked. The manager's last sentence: "*You could not have everyone who wanted to work from home doing that; the change is too dramatic"* reflected the firm's belief that telework was the exception. Otherwise, changes would be needed to the ordering of the network relationships that the obdurate networks would not be willing to negotiate as such changes, allowing telework, would have the potential to disrupt the calculations of translation which would be: "*too dramatic."* The truths of space, the firm first and the productive were threatened.

However, what actions do firms take when staff members, including teleworking staff members, do not perform? The response from the manager at T was: *"we cannot carry people who are not pulling their weight."* Even though in this firm the manager knew of no teleworker who did not "*pull their weight,* the manager at WDN had experienced this problem:

> *One young mother who has children still at home and not of school age yet, all under five, and she works predominantly at home ... in the office 1 day a week. They found it did not really work for the individual in terms of performance expectations and so on and she was asked to do more of her hours in the office. Probably was too much for her juggling work and looking after children."*

Thus, there is plurality here. Societal norms prioritise the woman as the carer of the family, while the firms require all accounting actors within the network of accounting to be hardworking, that is, productive. As the manager at D evidenced: *"the other lady I referred to, interestingly, I was looking at our productivity reports this morning and she has the highest productivity of all staff."* This lady worked from home 4 days and in the office 1 day a week. A different view was expressed by the director of C said: *"I wouldn't want to have them working from home, as I find it too hard to monitor and manage their productivity. That's much easier to do in the office here."* Note the privileging of the office as an actor within the relationships of the productivity network.

The managers and directors of the smaller firms, however, did not emphasise the need for staff productivity to the extent the national and international firms did. The director at HT, for example, did not mention productivity in our discussion on culture and telework until I began to provide telework scenarios. Then the issue of being productive emerged:

> *They (arrangements with teleworkers) have to be open and they have to be fair. And if someone is to take advantage of that and suddenly you've got an awful lot of salary costs and not a lot of revenue coming in, you are going to be doing something about it, aren't you? It's the same as anyone sitting in the office.*

Therefore, if the teleworker, or the in-office accountant, is not productive then the integrity of the network's calculations of translation is questioned, resulting in the directors and managers stepping in to rectify this situation in order to maintain the productivity truth.

Setting the issue of telework aside temporarily, none of the managers or directors teleworked, even though most did take work home to complete in evenings and weekends. In doing so, they expected to be as productive there as they would be in the office, but, as the director at B lamented:

> *I cannot really work from home; there's always too many distractions; there's washing to hang out and ironing to do. I'm not a good candidate for working from home. I prefer to come into the office where I can focus.*

A preference the manager at T shared: *"I could not work from home with three kids running round; there is no way I could concentrate*."

Though these directors told that they could not work at home, the manager at W told a different story, one of the home as a quiet space, away from the noisy office, where he could complete tasks. From the perspective of the accounting network brief times out of the office did not breach the agencies of that actor or of any other actor. However, as told by the managers at T, B and C, the networks of the firm took priority reflecting the truth that the office was the place where productive work took place.

Thus, the productive expectations were overcome by the symbolic influences of the agencied networks of the home, networks that were ordered so the actors within them would carry out activities related to the home, as reflected in the comment by the manager at DKS: "*I could envisage on a day like this, messing round in the garden or sitting on the deck with a book and a cup of coffee getting a suntan. It would be really great (long sigh)."*

Translations dictated through the mechanics of power and the location of the actor in the home network. For Mol (1999), the network knew its choices. It knew the translations that had to be made and the potential for conflict with the choices of other networks. In the home, for example, how the relationships had been patterned there, conflicted with those of the firm. Consequently, the director being an actor in both networks, is also conflicted, as evidenced in the quote above and in the previous chapter. Actor managers and directors therefore voiced their construction of the meaning of telework from the perspective of the network they were located in. For example, the manager at T said:

> *Why do you want to work from home, what is your reason and do you have the right work environment to concentrate on your work at home? We would really want to know why they would want to work from home because it would be still the exception.*

Besides reinforcing the culture of the office as the place of work, the questions raised by the manager all reflect those of the network; however, this manager's final comment is interesting: *"it would still be the exception."* He is voicing the firm's truth that the office is the place of productive work where people can be seen being productive.

An office is a space where staff productivity can be supervised. However, despite actors being encultured in the relationships of ordering to achieve the calculations of translation, some actors were human and could take personal advantage of certain agencies, for example, timesheets and mobile phones. *"Yes, we would ask if it was necessary for them to be on their (mobile) phones"* was the manager at K's response when asked about the need for supervision. This view was supported by the manager at M who said: "*We agreed that this lady could start early but we became suspicious of her hours so we required her to start at the normal time and watched her*." She was falsifying her timesheet and because of this breach of trust *"we had to manage her out."* The network truths have been maintained.

Therefore, the managers and directors did not completely trust the actors, as earlier reflected by the manager at C: *"If we are going to trust staff, we need mechanisms to measure their performance"* of that trust. However, the networks do not distrust or trust. They locate actors in specific locations from which the actors understand their relationships with other actors and, therefore, their location within the mechanics of power (Law, 1992). Trust or distrust is, therefore, an effect of the network, a reality constructed by the actors in the network and told as actors who could be relied on to carry out their agencies, as required by their location, within the relationships. In contrast, teleworkers' being at home bypassed the obligatory passage points (Callon, 1986) of the office and, for some, the 6-minute timesheets, which led the manager at B to ask: "*How do I know they are doing client work?"* Power, therefore, lay in the relationships that encultured actors and determined the calculation of translations. How the reality of telework was constructed, therefore, was through the resulting three network truths.

In summary, the productivity network achieved the required calculations, i.e., the productivity for the firm, by communicating with the accounting networks at 6-minute obligatory passage points. However, with the accounting actor having agency over the client timesheets, the network, in order to regain agency, located actors in the office with agency to observe the calculations there. Thus, the unobserved teleworkers were a risk to the calculations, a risk networks were prepared to take by filtering for evidence of actor maintenance of network truths, or by suspending the 6-minute passage point. Additionally, some firms maintained the network truths through the punctualisation of the family.

Stories of the family as culture

> *Yes, we are very family-orientated. It has always been like that and it goes back many years and we have just wanted to keep the firm like that and so we have a social club. We have two big social events a year; we have team drinks once a month and we have themed Fridays. We have casual Fridays but once a month a staff member must pick a theme for what you have to dress up like. So, we recently had finished all the school audits, so we had come in a school uniform. People bring a gold coin and the money goes to a charity. We have shouted morning teas regularly and we have partner's shouts on everyone's birthdays. So, we do a lot of this stuff to make everyone feel inclusive.* (Manager at M)

There were numerous stories of how *"we are a family here."* This metaphor is of a network punctualised as a family with the parents as the directors and the staff as the children. It is a metaphor of control, of not letting the family down, a metaphor that mimics the home activities so that on each child's birthday the child gets a present of a party in the form of morning tea. It conveys family culture that was important and deliberately established because of the small number of employees in these firms, the majority of whom were women, who had learned the required accounting skills on the job.

Thus, the actors within the relationships of the networks of the firm would have negotiated their ordering to represent aspects of the metaphorical family life to achieve the calculations required for translation. However, this symbolic family, like all families, had its ups and downs, concerns with raising children and when the children wanted to leave home. These family tensions are explored in the next section along with how these have influenced the mechanics of power within the networks of the firms.

Stories of family interactions, family quarrels and family unity

Some managers described this family culture as open, one where staff had the ability to speak freely in the office about technical issues with client accounts, about family and other social matters. Nonetheless, as in most families there were issues between siblings related to their agencies within the relationships that constituted the network. For example, the director at B told of a past administration manager who coercively exercised control over the activities of staff because of her relationship with one of the directors. In other words, her location within the relationships was changed, which elevated her agencies. As a result, "*you had to be in the office,*" there was no taking work home, even temporarily. Actors who could not conform, left.

Similarly, the manager at M told of a blame culture within the family that led to coercive punishments, saying: *"Common or repeated errors found in reviews will be advised to the partners and will count against you in your performance appraisal. As you know, errors can lead to write-offs and write-offs have a cost in terms of productivity."*

Such errors were likely to result in the teleworker being *"asked to do more of her time in the office,"* which I later learned was a nice way of saying that the person should be back in the office full-time. Like others, this firm had a family culture that encompassed the concept of not letting the family down in terms of outputs. If this rule was breached, then the risk to productivity was mitigated by requiring the recalcitrant teleworker to return to the office to reconnect with the office and 6-minute rule passage point. Thus, the network durability and its calculations of translation were maintained.

On the other hand, some family-cultured firms told of a learning environment, as exampled by the manager at W: *"The one thing that really struck me when I arrived here was that when people made a mistake with something they had no fears about owning up to that mistake."*

These stories tell of firms in a *"continuing process of movement"* (Law, 2001, p. 293) with actors negotiating changes to locations within the relationships and enrolling other actors into these changes. However, because the managers and directors made the networks meaningful as 'a family', then like those who made their networks meaningful through the term team, if a member like a teleworker was not present, that individual posed a risk to the family.

Maintaining the family as the social

The family metaphor embedded the primacy of the office as the symbolic home, where the family was work-located physically and symbolically. The office was the address where they lived, worked and socialised. As the manager at M put it: *"this is where you go to work."* For others like the director at B, *"It's also a meeting point, it's about meeting people, nicer to be with other people I think, makes your day go faster."* Similarly, at DKS: *"You have all the wealth of knowledge up there (the main office where the accountants worked was upstairs). I don't think people would want to work from home without that sort of support too often."*

Here the embedded culture of the family and the team influences people to believe, as truth, that they work in the office rather than from home. From the network perspective, the mechanics of power guide all the actors involved in translations to pass through the passage point where the office space actor is located. However, women actors can have children, a home network activity that has the potential to disrupt the relationships between actors in the networks of the family-cultured firm.

Family and the importance of the children

Some firms, like WDN, enacted their made-durable relationships by negotiating with the actors in their networks to restrict telework to women who were on maternity leave or caring for young children. From the manager at WDN's perspective: *"We are really very family orientated so unless there were children involved, telework would be out of the question,"* followed by: *"If you had children, they may look at retaining you, as getting good staff is hard (to get). It has only been when there are children at home."*

The manager here makes telework meaningful through the privileging of children: *"unless there were children involved, telework would be out of the question"* while privileging the office as the place of work for all other actors. When I questioned this ordering of the network, the response was, *"Don't you believe children are important?"* suggesting the reinforcement of the importance of the next generation or, the woman's place is in the home being a caregiver. When asked if men could telework if they were the caregivers, the manager responded: *"But yes if the male were looking after the children, I've never thought about that, I've never come across it before. They wouldn't do it so he could go to the gym."* This inference that men go to the gym while women look after the family is interesting and was, possibly, the result of the manager's historically learned behaviours that do not position men as caregivers but locate them bureaucratically in the office.

Here, the networks had been influenced by context: first, by the numbers of women actors in the networks and secondly, by the influence of the network truths within the social that the care of children and the management of the home devolved on to the woman. Thus, the actors within the networks of these firms were enrolled in a changed ordering of relationships that reinforced these truths and then made them durable. Allowing women to work from home was simply a strategy to retain productive actors so that the calculations of translation would not be disrupted.

Stories of family and retention of family members

As noted earlier, most of the participating firms were relatively small having 20 or fewer staff; BYD, for example, had 17. Aside from the directors, who were usually men, the majority of staff were women who had been trained on the job and, therefore, were not professionally qualified, as the manager at WDN explained:

> *We have people who have been here since they were 16; they have learned on the job so they are doing the work a CA (chartered accountant) does, but they do not have the qualification. Our main farm person who knows everything about farm accounting is really not an accountant. No formal qualification, but she is very good and knows everything, if you know what I mean?'*

These women appeared to be very loyal to their firms, possibly because they accepted the firm as part of their wider social family, as the manager at WDN explains:

> *The majority of our staff are over 40 and I think that is why we work so well together. We had 9 kids in 18 months, then we had our second ones, so we all had our kids round the same time. This is one of the things that makes this such a great place to work is that everyone is at the same stage with kids.*

They saw the firm as socially wonderful, for they all had something in common to talk about, which reinforced the family-ordered culture of the firm that exists only in the office.

Having borne the cost of training their staff, the directors would not want to lose the skills of these trained staff members on the grounds of the cost of replacement, loss of productivity and the potential loss of clients. Thus, retention of skilled staff under the umbrella of the family was a priority for the parents, i.e., the directors, because, unlike the larger firms, they did not have waves of trainees coming through from university or the institutes of technology, which limited their recruitment options. They could encourage professional staff to move to their location, or employ trained staff from other firms, or employ a person to train, or allow the staff member, if leaving for family reasons, to work from home if she so requested. J, for example, was a senior with KT who had commenced her family and wanted to continue working for the firm.

> *Yes, and she is a senior and we are short of seniors. They are hard to come by; this fitted all cases. It fitted us because we kept J on and we could keep J with the top client's jobs. So, win-win for both.*

Though J had reduced her hours, she could influence the directors to retain her in employment because of her skills as a senior. "*We like to retain staff,*" and *"good staff are really hard to come by"* were common statements made during my discussions with managers and directors.
The situation was similar with FNS:

> *We would always consider how we could keep people; if they were a real asset, we would not want to see them go. Lots of training goes into getting a good person on board, so really you want a return on that investment. The thought of going back to square one with someone, even people moving from one firm to another, it can be a big learning curve depending on the programmes in place and that sort of thing. Different partners sign off differently, review differently you know. I think we would consider it (telework).*

Here the director makes the point that allowing an actor to telework is preferable to employing a new staff member, as keeping the staff member allows the firm to continue to recoup the cost of the person's training and gain a return on its investment. Even employing trained staff has a cost in terms of induction and upskilling; in addition, the new staff member may not be a 'fit' with the firm, as described by the director at B: *"We have had experiences where we have had some horrible, probably not the right word for it, but we have had team members who didn't fit within our culture and they had quite a negative impact on the team."*

In this case, the person came from a firm with a very hierarchical organisational structure and found the new culture, where they were required to take responsibility for all aspects of their client work, very difficult. Firms, therefore, found it preferable in terms of cost, client retention and productivity to allow the staff member to work from home during her maternity leave and beyond if she wished, as the director at HT explained:

> *And women will not change; young women have babies; they have all the cycles and everything else so businesses have to be able to accommodate them to make it a success for both. R is a very productive team member and she can put through work as good and as fast as anyone else. Because of the relationships she had built up with clients, we felt it was better to have R here as part of the business to partner with her clients. It's about the continuity of client care and we can achieve that through remote access.*

This director, like many others, was concerned, for economic reasons, to retain the firm's trained staff by allowing them to telework, providing they paid their way. Therefore, this director, like many others, constructed the meaning of telework in terms of calculations, the opportunity cost of allowing staff to telework. Here, the firm's culture of family did not so much control telework as encourage it. Nevertheless, telework as a strategy to keep the family together was very much a last resort, because what the network was guarding against was any disruption to its calculation of translations, to its productivity truth. If the retention of a skilled accountant through telework maintained this truth and those of the social, then the network was prepared to negotiate this arrangement.

Tales of family change and changing relationships

Two firms, however, had changed, or were in the process of changing, relationships within the networks of their firms. The manager at W, though encouraging the concept of the team, wanted to increase the efficiency of the firm further:

> *We are trying to get away from the teams. It was very siloed in the teams, which wasn't very efficient when you only have 25 staff in one space, so now since moving here all the teams have been mixed in; so, before they used to sit in teams and report to a partner; now we have a number of staff who work across all partners, so now it's more who is available to work, work has come in at this level, someone put your hand up.*

This practice manager had negotiated with the other actors in the networks to reduce the previous four teams into one with the inclusion of the practice manager actor at an obligatory passage point to increase the calculations of translation. Although the teleworker actors were located within this expanded set of relationships, they were linked only to a director and with nonhuman actors, the technologies. Overall, however, the actual ordering of relationships and the mechanics of power that shaped the actors and their agencies had changed in only one respect, i.e., the addition of the office manager centrally within the relationships. The network truths remained unchanged. Nevertheless, this small change made work scheduling more efficient, except in the case of the teleworkers. Their being in a separate set of relationships with the directors minimised communications between them and the manager. Consequently, this manager tended to ignore the teleworkers, which had the potential to reduce their productivity unless the teleworkers were proactive in requesting work from the directors.

At C, the manager told how that firm was moving to reduce its reliance on compliance accounting by creating new revenue streams of training and financial advice:

> *Currently we do about 85 percent compliance. I would say that with what we are doing and if it goes well, we are really launching education as a core service that we are looking to get into; I could see that going over the next 3 years to more of a 50-50 split.*

Thus, the accountancy network remained the same, because the calculations of translation were not going to change, just their quantity. However, a new network was to be created to offer educational services to clients on how to use accounting programmes, especially Xero. "*Our clients are on Xero;*

they upload their accounts to us through our web portal and we download them from there." In this case, the digitally literate actors within the networks of the clients had influenced the accounting and productivity networks of the firm to create a new education network of relations within the firm to convert client-completed accounts into strategies to improve the calculations of their networks. In this way, the truth of the importance of clients was retained by the networks of the firm.

In summary

The purpose of this chapter was to analyse the networks of the participating firms as political systems, just as the previous chapter analysed these networks from the perspective of the cultural symbolic and the next chapter will analyse them in terms of the economic, because by analysing the political dimensions of the networks, the reasons for the location of actors, including teleworkers, and consequently their agencies within the mechanics of power of the whole network, are made known. From this perspective, the networks of the firm are political. They are constituted of actors located strategically in relationships with each other, locations that determine all actors' agencies, i.e., their power within the relationships, and establish them within the mechanics of power that achieve the network's translation. Because this mode of ordering of actors and agencies that privileged the office, clients and productivity was traditionally successful, it had been made durable through embedding it in policies, processes and training. Although this durability inhibited changes to the webs of relationships, the networks did make changes to allow actors to telework for family, economic and client-retention reasons, because they maintained the network truths. Thus, the stories the network told of telework were of this meaning construction.

This chapter tells through the recounted stories of the managers and directors that they understood control as coercive and tacitly accepted that they, the directors, as the owners of the firms had legitimate power. Equally, the managers as representatives of the staff in general also accepted this truth and reproduced it in the stories they told of the firm and telework. Nevertheless, most of the directors understood power in terms of control or preferred to use this term. This acceptance of the directors' power, or their ability to order the assets of the firm, therefore, was well-embedded in the policies, processes and the culture, the durable materials within the firm. In other words, the managers and directors were recounting their story of how they constructed the mechanics of power that existed within and between the actors within the network relationships. They were telling the story of the network truths that the networks wanted them to tell.

Consequently, all the directors and managers told of how they understood the network's regimes of truth through the punctualisation of the term culture. The ordering of the networks to privilege the office, the client and productivity was taught to actor accountants from the start of their training as chartered accountants and reinforced throughout their accountancy career. It was through this culture, which in some firms was talked of as values, while in others of family or teamwork, that the network relationships and their corresponding truths were maintained.

Telework appeared to breach two of the network truths, the privileging of the office and productivity. However, as the stories told, actors in these participating firms negotiated changes to the ordering of the networks, to the mechanics of power, to allow specific actors to telework, while maintaining the network truths. They negotiated changes that allowed actors with specific attributes of skill, calculations and gender to telework, attributes that filtered out all those accountants in training, those who were not professionally qualified or had not achieved senior skills, together with those with a history of marginal productivity and men. These changes in ordering also continued to provide the network with a return on teleworker human capital.

As a result, the networks being durable continued to privilege the office space, the clients and the calculations or productivity. Therefore, actors who wished to work principally in the networks of the home had to comply with the intent of these truths, and their reality as teleworkers was constructed by the network accordingly. It is these network truths that will be carried into the next chapter, specifically that of productivity. Therefore, this next chapter, for analysis purposes, will discuss the economic, the exchange dimension, in order to make meaningful the location of teleworkers within that dimension.

Chapter 7

From the Analytical Frame: Stories of the Economic

"*If we are going to trust staff, we need mechanisms to measure their performance*". (Manager at W)

Introduction

In the previous chapter the firms, constituted as webs of networks, told through their managers and directors how the actors within these networks were organised and ordered in the political dimension. Networks that are political, because the location of the actors within the relationships determined their agency, their ability to influence the actions of others and thus the translations of the network. The traditional ordering privileged the office, the clients and productivity made durable by training, policies and practices and was maintained as truths by the managers, directors and the other actors within the networks. Thus, where teleworker actors were located within the relationships of the network determined the powers they had to influence the actions of others or to be influenced by the actions of others, for example, the office and 6-minute timesheet obligatory passage points (Callon, 1986). Through the political dimension, specific actors were allowed to telework as a result of negotiations to change actor locations within the relationships while maintaining the privileging of the office, the clients and productivity.

The purpose of this, the third of the four analytical chapters, is to explore the network relationships of the participating firms to understand the strategies of these networks in enrolling actors into their locations with the resulting agencies, from the economic or exchange dimension, since it is from this ordering of the relationships that the managers and directors construct their meaning of telework in relation to the network truths. A construction, that guides the directors in their decision to allow actors to telework or not. This chapter, therefore, will tell that the networks of most of the participating firms were economically ordered to achieve three prime outcomes. First, the maintenance of the required client base; second, the reduction in operating costs and third, and most important, the achievement of determined productivity measures. Although this mode of ordering initially appears to marginalise telework, as this chapter will reveal, through negotiated changes in actor locations in the networks, the network economic truths could be maintained and specific actors allowed to telework. I now turn to the first of these network truths.

Maintaining the required client base

All the participating firms relied on compliance work, the completion of client accounts to meet the legal requirements of the IRD and the Companies Office, as their primary source of revenue, as evidenced by the manager at FNS, *"I would say that compliance makes up about 80 percent of our business; the rest would come from our auditing arm"* and by the manager at DKS: *"We no longer have an audit team, so we are now nearly 100 percent on compliance."* Being so reliant on compliance work, the managers and directors were very conscious of the need to retain their clients and enrol new clients, as the manager at WDN explained: *"Oh gosh yes. Our clients are our bread and butter so we really look after them."* Of course they would because, as the majority of the managers and directors told, the clients were very fee-conscious, as voiced by the director at N: *"We are well aware that people shop around to find the cheapest fees. We have people ring us up asking what our hourly rate is. We don't tell them though."* Thus, the directors were very conscious that they needed to meet the market in respect of their fees, or offer other value-added services to achieve a competitive advantage, as exampled by WDN who said:

> *We pride ourselves we don't compromise our service by reducing our fees. If someone complains about our fees, we review and we may well tell the client we cannot do a quality job for them for anything less than the fee. Most times they stay.*

Here the firm relies on the quality of the service to underpin their fees, which the practice manager described as *"higher than what many others charge."* The fact that one of this firm's clients had been with the firm for 32 years suggests the manager may have been correct about the quality of service.

Some directors, to retain or enrol new clients, were prepared to discount fees in exchange for their continued patronage, as the manager at WDN explained: *"Fees, we discuss with the client what needs to be done and we are very up-front about what the fee will be".* However, when asked what would happen if the client objects to the fee the manager replied: *"If they are a good client the partners will often negotiate the fee with the client."*

The manager at W also noted: *"Directors set the fees so yes, they will discount their fees depending on the future value of the client."* Thus, the directors understood that, because of the homogeneity of the profession and the exchange mechanism of the market, if they wanted to increase their revenues, they had three choices. First, they could increase their fees, which might result in the loss of some clients if other firms held their fees. Secondly, they could increase the number of clients they had, possibly through fee discounting. Thirdly, they could increase their revenues by being perceived as delivering value for money by their clients or fourthly, by having specific skills that the client network required. From the perspective of the network of the firms, all prioritised the retention of the networks of the clients; therefore, they ordered the relations within their networks to achieve this network truth.

Stories of restraining costs

The directors were well aware that alongside the need to maximise the generation of revenue from their clients was also the need to minimise their firm's operating costs. To achieve this end, many of the smaller firms trained their own staff 'in-house' rather than employ the more expensive professionally qualified accountants. However, as the director at S noted: *"If I wanted CAs I won't get them; they won't come here (the town); it's too small for them."* These in-office trained accountants were predominantly women who commonly remained with the firm, as evidenced by the manager at WDN. *"I've been here 17 years"* and *"We have people who have been here since they were 16, so they are doing the work a CA does, but they do not have the qualification."* In one firm, not in this study, a staff member had completed 50 years with the same firm. Obviously, these networks would want to retain the skills of their accounting actors, as new actors may not have the same skills as the leaving actor thus causing the new arrival to be differently located within the web of relationships. This failure to retain staff would result in increased overhead and training costs and impact on the costs of translation.

Therefore, if trained accounting actors started a family, many firms preferred they teleworked so that their skills could be retained and, *"When they are ready to come back in they hit the ground running so to speak. We had two staff like this; they had their babies, did some work for us from home then came back (into the office)."*

Here the director at H summarises their understanding of telework as a 'holding pen' for skilled women while their children were young, which, I suggest, is based on Whiting's (2008) gender contract (2008), thus reflecting the accepted realities of the social. The networks, therefore, were influenced to retain these skilled women actors because of the influence of the social, the cost of replacing proven productive actors and the lower rate of return on the new actor. The networks, therefore, negotiated and enrolled these skilled actors on maternity or on extended family leave to remain as 'on-call' actors outside the networks of the firm. On their return to the network, these actors 'hit the ground running' by reoccupying their original locations within the relations of the accounting network, minimising costs to the network.

These teleworkers also *"did some work for us from home,"* as the director at H pointed out. Thus, the actors on maternity leave were briefly returned to their locations within the relationships in the networks of the firm during busy times. This arrangement allowed the network to translate additional client accounts, while minimising the firms' operating costs, as these actors, through the administration network, were paid either a percentage of the client fee or the budgeted job hours. The network, therefore, incurred no overhead costs, as will be discussed later in this chapter. The relationships within the accounting network, therefore, were ordered according to the demands of the networks of clients, and, therefore, gave agency to, or deactivated the agencies of, these actors on maternity leave.

Nilles (1985) suggested that telework would reduce the infrastructure costs of teleworking firms, as fewer desks and other technologies would be required and, as the manager at N put it, because *"they don't have to drink our coffee and our Milo, there you go."* According to this director,

> *It's worked out really well, as it has freed up a couple of desks. There is a business advantage in it (having teleworkers) and it gives us a greater level of certainty, particularly when we are managing quite an up and down transition period between old businesses and messes we are sorting out; it's got benefits, there's no two ways about it.*

But at C, *"We had scenarioed not increasing our office space and asking staff to work from home. Not sure if it will work though."* Here, the maintenance of the truth that the office as the correct place where actors within the network worked was being voiced by the manager.

N was the only firm to assist their teleworkers to meet costs incurred in working from home.

> *There have been times when requests have been made for repairs or upgrades to their PC's and we look at meeting those costs where we can on a case by case basis especially for those who use telework a lot. If we find that something is not quite right for them then we will for example, if some repairs are needed then we might subsidise those costs for them.*

Additionally, N had subsidised a replacement PC for one teleworker, but no subsidy was paid for internet use, although *"no one has asked about that."* This firm took a view similar to D regarding mobile phone costs; they were the responsibility of the teleworker, as will be explained in the next chapter on technologies. HT, however, supplied smart phones to its teleworkers, since, to their networks, these phones were materials in the relationships with actors in the networks of their clients to enable regular contact with them by texts, emails, phone and Skype or FaceTime calls. Control being exercised through the monthly account. All other firms refused to pay any costs the teleworkers might incur in completing client jobs, thus minimising the firm's operational costs. Teleworkers, therefore, exchanged their skilled labour only for the time they took to translate client accounts.

The networks minimised their operating costs by negotiating with actors who had located themselves in the networks of the home to return to their location within the relationships of the networks of the firm during busy times in exchange for restricted remuneration. Nonetheless, for C, this need to maintain the network truth of the office also prevented infrastructure cost reductions there.

The networks understood that to maximise their labour surplus they not only needed to maximise productivity but also to minimise operating costs. This result they achieved by privileging the clients, thereby reducing the costs of marketing and allowing skilled accounting actors to telework with conditions. As a result, the networks reduced the costs of recruitment, increased their return on the investment in the actor and generated a pool of skilled accounting actors able to be activated during the busy times. These actions, these changes in locations within the relationships of the network, increased the network revenue flows with no expenditure outlays. Accounting actors were, as previously discussed, symbolised as revenue generating commodities.

Achieving actor productivity

Stories of valuing the actors

The relationships between the actors within the accounting networks of the participating firms were all ordered to minimise actor agency time in the achievement of translation, thus minimising their cost to the network. However, accounting actors can also be viewed as a source of revenue, as their productive hours can be sold as translations to external networks. The greater the number of actor productive hours, the greater the number of translations that can be sold by the networks of the firm, the higher the revenue the actors contribute to those networks and the higher their value to the networks of the firm. In Marxist terms, the network exchanges the translation for a price higher than that required to cover the total of the actors' translation costs. The network uses this surplus to pay the other direct and indirect operating costs the translation incurrs. The remaining surplus is the net income of the network, which is then distributed to specific actors within the network according to their locations. The network of accounting is, thus, ordered to achieve the most time-efficient translation.

Actors, therefore, have a value according to the degree they have minimised their agencies. Traditionally ANT is not about valuing, as value is an effect of the ordering of the network. However, both Law (1994), in discussing Daresbury in terms of the market and Thatcherism, and Callon (1998) in his discussion of the markets are informed by questions of value and its distribution. Here, this actor researcher uses the concept of the economic to analyse the ordering of the productivity and accounting networks.

From the economic perspective, managers and directors regularly discussed the importance of staff productivity, which the manager at M defined as, *"just chargeable time divided by available hours. You assume that if they are 80 percent productive, then they are doing work. And if not, it comes out of write-offs at the end of the day."*

At M, to achieve 80 percent chargeable time, the actors must sell 32 of their 40 working-hour week, leaving 8 hours a week for nonproductive duties like training or filing, or general administration which the firm accounts for as overhead costs. The networks, therefore, especially those of the larger firms, encouraged their accounting actors to maximise their productive hours, their chargeable time each week, making the standard 40-hour working week a guideline only. This need to maximise productive or chargeable time was well understood and articulated by the manager at A: *"If your clients are mainly on Xero, then your work is mainly confined to reviewing and correcting the odd error. Thus, your throughput of accounts increases and with it your cash flow."*

Here the increased use of technology has freed up the actor to complete more translations in the same time frame, increasing the actors' productive time and, therefore, their chargeable hours. The accounting actor, like other human actors, has a value to the network in terms of revenue he or she can earn expressed in terms of calculations, of chargeable hours determined annually by negotiations between actors within the relationships.

Knowing the capacity of the network, negotiating the chargeable hours

Each accounting actor was given an annual budget of chargeable hours, as the manager at M described:

> *We are given (by the directors) a budget (of chargeable hours) right at the beginning of the year and we get a report each month of our budget and actuals and it's basically your responsibility to ensure you meet your chargeable hours. Most staff are between 75-80 percent chargeable.*

Similarly, at DKS: *"Partners set the budgets and they base these on your hours available for work and then allocate charge out percentage. They use last year as a guide and any additional training (of the accounting staff)."*

These directors, through their agencies and the immutable mobiles of previous years charge out and training records, determine the actor's annual chargeable hours budgets with no negotiation. Thus, the productivity budgets collectively across the network and for individual accounting actors are simply a calculator within the networks, a mechanism for calculating the exchange of translation time for remuneration between the actor and the network.

The directors at WDN were different for they involved their accounting staff in this budgeting:

> *At the beginning of the year the team members along with one of the partners, they work out their budget for the year. So, they work out that they work 37.5 hours a week, I'm taking annual leave here; of the 37.5 hours a week, I know I will be able to charge 30 hours of it and the rest will be admin duties. So, they tell us what they believe they can charge every month and what is not chargeable and we get a percent from that so we then measure their actual data against their budget. If they said they could be 80 percent chargeable with 1000 hours but if only at 800 hours, then we look at why. What has happened in the month that is different from your budget? Perhaps they took sick leave. If they have no explanation, then we zero in on their performance.*

HT had a similar process:

> *We sit down with the team at the beginning of the year and we set budgets together; then it is up to the individual to meet those budgets. If the team member is not meeting those budgets from the timesheets, we need to understand why and it is not that we are putting emphasis on everybody sitting down on their arses doing work that's chargeable; it's about a sustainable business so that we all get to eat and go home to our families.*

These actor directors negotiate with other accounting actors to agree calculations, the chargeable hours each actor will commit to, and then enrol them in these agreements. This calculation of chargeable hours is then spread over the 12 months of the year and monitored by actors in the productivity networks with agencies over budget calculations.

For part-time teleworkers, the process of setting annual chargeable hours was very similar. "*For E who is a mother with two young children who keep her pretty busy, we talk about what she can reasonably do for us,*" and:

> *Y works in the office 2 days a week and at home the remaining 3 days. Like the other staff, we sit down with her and agree what her annual revenue target will be, but it's up to her to tell us what she can reasonably do for us.*

E is really an extra, a skilled accountant located in the home networks looking after her family, who can negotiate to return to her location within the accounting network of the firm when the in-office staff are overloaded or to clear urgent client jobs. Thus, her calculations are flexible and at her discretion, i.e., "*what she can reasonably do for us.*" Y, on the other hand, is different, because she is located in the accounting network of HT and has negotiated agencies to allow her work schedule to be arranged round her husband's free time, hence the comment *"it's up to her to tell us what she can reasonably do"*. However, the words 'charge out' have been replaced with *"annual revenue target,"*, as the director has negotiated the calculation of the teleworker's value not in chargeable hours but as the revenue output Y will earn in the coming year. Consequently, "*It is Y's responsibility to achieve that target,"* to achieve the translations that will, through her surplus labour, achieve the agreed revenue target over the year.

For each client job accepted by the networks of the firm, specific actors (directors) within the network, through their agencies, determined the hours the job would take to translate, as described by the director at B:

> *We set a budget, an hour's budget for each job that's being done. It's usually straight forward because with most clients you have done the job before so you can look back and see the budget and actual hours last year and set your budget on those. If you have a new client, the budget will be a bit ad hoc.*

The manager at S added, *"The partner would have a good understanding of the time a job would take and mainly because we also have very good reporting on time used per job."* However, for budgets, as the manager at C pointed out, *"we never expect to get it absolutely right"* even though the teleworker assigned the job is expected to complete it within the budgeted time or explain reasons for not doing so. On the other hand, as the manager at M commented, *"All budgets are tight budgets; that's how we work."* Therefore, once a calculation is, or set of calculations are, breached, this event triggers via productivity software the questioning of the translating actor by another with agencies to do so, usually the practice manager or a director. To avoid this situation, some managers told of teleworkers who, because of their competing priorities, did not record on their timesheets the additional hours they worked on client accounts, showing only the budgeted time worked, or less. The acceptance of the network truth of productivity, the embedded need to minimise actor's agencies to achieve translations, evidenced.

Thus, actors have a value to the firm in accordance with the value of the revenue stream they can generate from the hours they can charge their clients annually. Even where teleworkers are employed part-time or on-call, this process of valuation was completed annually by the networks, either by an agencied actor or by negotiations between actors. However, the results were the same; time was budgeted to ensure that actor agencies were minimised in the translations and there was capacity to meet client demands. Thus, the teleworkers knew their budgeted chargeable hours for the year or, in the case of one firm, the revenues they needed to generate over the financial year. Having now set the value of the teleworking and in-office actors in terms of chargeable hours, how do the networks understand the risks to the achievement of these hours by the teleworking actors?

Minimising the risks to achieving the budgeted productive hours: Maintaining the networks

Networks were made durable, and therefore obdurate, to maintain their modes of ordering to minimise risk to the networks, as expressed by the director at BYD. *"I would rather have them (potential teleworkers) here in the office; I really do not feel comfortable that they will earn their salaries,"* a view supported by the director at HT who explained: *"If on an hourly rate, we would be paying them more to do a job,"* and *"we were not prepared to do it on an hourly rate; we would have a lot of money going out in return for what? That's not gonna happen."*

The manager at W made a similar point:

> *I think that K (director) would say now that for people paid on an hourly basis, he probably wouldn't want to have them working from home because on an hourly basis he finds it harder to monitor and manage the productivity. That's much easier to do in the office.*

Through these three actors the networks of these firms have spoken of the need to retain their traditional mode of ordering that productively translates client materials and minimises changes to the network. These networks all have within their relationships the obligatory passage point of the office as evidenced by the director at HT: *"I would rather have them here in the office,"* and *"That's not gonna happen,"* a mode of ordering that has specific actors, like the office manager, with agencies to *"monitor and manage."* In their economic vocabulary, these actors told of their concern that teleworkers would not achieve their agreed calculations, and so jeopardise the network's truth of productivity. This was a reflection of the network's concern to maintain its productive truth through its obdurate traditional pattern of ordering, because changing the location of an actor from the firm to the home networks could adversely affect the timely and efficient translations of client materials, because the agencies of those actors could not be observed. This analysis shows how the network concern for productivity is linked to a seemingly archaic observation of staff that technology has overtaken. Thus, the productivity network's mode of ordering is grounded in physical presence. A mode of ordering that was fractured if actors worked outside the physical presence of the office and the observing actors, because the observation agency of the office manager located within the office obligatory passage point (Callon, 1986) in the networks would be bypassed. Hence, the concerns about the achievement of telework productivity voiced by the directors above.

In response to this risk and to retain skilled accountants, the networks negotiated with potential teleworkers and enrolled them in a mode of ordering referred to as the contractor model; for teleworkers were often referred to as contractors by the managers and directors. In this model, relations within the accounting network were modified to include a parallel set of relationships that bypassed the obligatory office passage point and the observation agency of the office manager, just as the relations within the administration network were modified to pay the teleworking accounting actor a percentage of the client fee. For example, at HT, *"They get one third of the client fee,"* while at KT *"They are paid for the hours they charge out."* In other words, they are paid the director-budgeted hours for the job. Therefore, as the director at N explained, for teleworkers, *"There are no progress payments; you just get paid at the end of the job which is in itself an incentive to get the job done."* Therefore, until the client job was completed, reviewed and invoiced to the client, the teleworker received no remuneration. This practice created a 100 percent productive actor along with the bonus to the firms of the removed cost of coercive monitoring and unproductive hours.

At N, all staff could telework if they wished. All were on timesheets and all were paid a salary with one exception, a full-time teleworker, as explained by the director:

> *We know her background, it was really to trial it out and she was happy to roll with that. It seems to work for her, the percentage of fee option and mm I guess looking at the jobs she gets are high paying jobs so she's happy. I think it is important to check in with her to see how she is doing with it; it is the first time that we have done it, though we have another who works on like a piece rate basis in the office.*

This was the third time I had noted in-house accountants being paid per client budgeted hours. Essentially, it was a mode of disciplinary ordering. The staff members in all cases worked too slowly and, therefore, incurred regular write-offs. To reduce the costs of these write-offs and to rebalance the firm's productivity, the calculation of time, they were disciplined by being paid the budgeted hours for the job. Note here the similarity with teleworkers who, because they were perceived as a risk to the viability of the firm because of their potentially lower productivity, were similarly paid. This action could be viewed as the network disciplining the teleworker actor for not being present in the office.

Thus, the managers and directors told of accounting actors who were both a revenue generator and a cost to for the firm, a cost some networks minimised by using in-office trained accounting actors while at the same time maximising their productive hours. Where the productive time of the actor accountants could not be verified by observation, the networks minimised this risk by negotiating an amended set of relationships within the networks. However, what were the mechanics of ordering that maintained the calculations of time and, therefore, of translation?

The mechanics of the productive

The office can be envisaged as a Fordist production line. However, it is client jobs, not cars, that in various stages of completion from acceptance of client materials to the despatch of these accounts to the IRD, which are moving along the production line at a timing which determines its productivity. It is a production line of supporting actors that in relationships with others achieves the required calculations of translation. This outcome usually commences with a director estimating the number of hours it would take accountants to complete a client's job, as the manager at KT explained:

> *The partners review the job, look at last year's record (if there is one), then set a budget of hours and put the budget on the inwards records and then I log it in and give it to the nominated team member*.

WDN worked in a similar way: *"When the job comes in it is entered into Workflow by me after I have set the budget. I leave it to F (the office manager) to allot it to someone,"* while the director at B did things a little differently: *"I leave that to P (office manager), to load jobs into Workflow"* and in complete contrast, at HT *"staff have to decide the job's budgeted hours and convince me they're right."* Therefore, there is no purity of ordering (Law, 1994) among the firms. From the network perspective, some networks are ordered so that specific actors have agency to determine the hours each client job will take, which they communicate to the chosen actor. While in other networks, the actor enrolled to complete the client translation negotiates the budgeted hours for the client job with the actor located as the director. Then, the client job is entered into the productivity software and the appropriate actor enrolled to complete it. This actor then enters the client-provided financial information into the accounting programme and templates, while every 6 minutes entering the time taken on these accounts on a timesheet generated by the productivity network. Then, after adjustments, the final accounts are generated.

Some teleworkers like those at T were part of this process, being allocated jobs off the production line according to their skills, required to complete timesheets and paid on salary. In many firms, however, teleworkers were ordered differently. They were not given jobs off the line; they were given jobs off line usually by directors when the in-office staff were overloaded. Teleworkers, therefore, became the job overflow support, increasing the firm's productivity during peak demand months. *"M has two young children so she helps us out during our busy times when she can."* This comment was supported by BYD: *"this really works for us for it gives us two extra pairs of trained hands that we can rely on."* These teleworkers were not paid a salary but, as discussed earlier, paid a percentage of the client fee or for the hours budgeted. Therefore, as the director at KT pointed out, *"timesheets, we do not use these for Fe is paid only for the hours she invoices."* With this aspect of agency removed, the teleworkers could act more independently if they wished by taking their time over the client job knowing they would be paid only for the budgeted hours. Thus, the directors viewed these teleworkers as working outside the production line of time in order to ensure the productivity calculations of the firm were not compromised.

These overflow support actors, however, were not actors within the network relationships until they, through negotiations, were enrolled to return to locations within the network. These negotiations gave them agencies to bypass the office space and timesheet obligatory passage points (Callon, 1986), while accepting altered remuneration. Consequently, there were two modes of ordering within the networks of most firms. One, that through an ordering of agencies, ordered the bureaucratic production line of time in the office. This was a traditional mode of ordering for accounting actors resident in the office and for specific trusted teleworkers that maintained the grounding of physical presence in the office. Teleworkers like the women at T who were 'trusted' to achieve their annual productivity targets remained as actors within the relationships of the traditional mode of ordering, even though the obligatory passage point (Callon, 1986) of the office was bypassed. The second mode, through negotiations between a director and the teleworking actors, enrolled the teleworkers into a modified ordering of the relationships. This mode allowed the two obligatory passage points, i.e., the office and the timesheet to be bypassed and remuneration within the administration network to be recalculated. These stories suggest that some firms hedged their bets and used both modes of ordering according to context.

Both these modes of ordering of the networks maintained the network truth of productivity that the actor directors constructed as reality because of their understanding of the importance of the obligatory passage point of the office. Thus, presence was grounded in the office, for the managers and directors spoke of the office as being present around them in objects such as the desks, chairs, files, working papers and computers with their software, symbolic objects that were missing in the home. *"No, can't say I use that software (MYOB) at home. Most of my time at home is spent reviewing of client files."* Like this director from H, most directors commonly took hard copy client files home to review. Thus, they took into their homes 'homework', leaving behind the office that symbolised where the real work, where the production line of time, existed. However, this way of working did not apply to all directors, as there were several, for example at HT, who understood the production line was virtual and, therefore, could easily be accessed from home by teleworkers. *"I don't care where or when they work as long as their jobs get done on time and they achieve their revenue budgets and our clients are satisfied."*

Here I want to step off this networked production line of translations for a moment. I was regularly told by directors that teleworking staff, especially those working part-time, were better off financially under a fixed fee or budgeted-hours form of payment. However, when asked why the in-office staff were not also on these changed calculations, their responses followed that of the manager at C:

"Possibly they are not prepared to give up the comfort of a regular salary." Here the exchange relationships between the firm and the actors have been made durable in regular payments called salary, a durability the actors do not want changed.

According to the manager at N, *"if it were me, I'd go for it,"* but when it came to staff, he expressed a different view:

> *I think not completely; I think there will be a mix; I think there will be a mix of contractors, piece rates and salaried staff. I can see for our administrative team that's not going to work because they do not charge any time out, but for accounting people, yeah, I do see that. I would go for the piece rates if I was offered that; that's what I would take, so it really depends and it might depend on whether they are teleworking or not as well. Possibly those on telework may want to be on a percentage rate, would be easier for the firm as well because their cost is fixed.*

The manager at W was more sceptical:

> *I suspect they would not react very well initially unless you showed to them that as a contractor they could earn more income, but I don't know. Because we have not sat down and had that discussion, I don't really know how they would react to that one. I believe the ones here would not react very well to that initially.*

Thus, the exchange actors received for their part in the achievement of translations, known as salary, made durable through processes was to the employee actors obdurate. However, some actors within networks like those at N had commenced negotiations to change their form of remuneration. However, because of the durability of the current administration relationships that in most cases paid actors a salary, enrolments were difficult to achieve.

Returning to the networks. These are not static; they are, as Law (2001) points out, in a "continuing process of movement" (p. 293). They are evolving, modifying their ordering to achieve improved calculations of time and, therefore, of translation, with the consequence of increased financial returns to the network. These changes to the ordering of the calculations of translations were achieved through negotiations and enrolling actors in changes that maintained or improved the calculations of time, just as they did with the women at home on maternity leave and/or with young children. However, these negotiations were based on maintaining the required calculations of translation, calculations that in most firms were dependent on the accurate completion of timesheets grounded in the office. With teleworkers being grounded in the home, the accuracy of their timesheets could not be verified through observation. To the network, this lack of visibility put at risk its required calculations because of the incomplete linkages between actor relationships within the network. Therefore, it is important to now ask how important were timesheets, and how their location within the productivity and accounting networks maintained the required calculations of the network.

Maintaining the productive: Timesheets and controlling time

In the majority of the participating firms the accounting actors recorded their progress towards the completion of client accounts every 6 minutes on timesheets, which productivity software then compared to the budgeted hours for that client job and reported the result. As the practice manager at W exclaimed, with eyes on the ceiling: *"Oh yes! Timesheets, they are lovely things!"* while the manager at M explained:

> *We are on the 6-minute rule, and we will never get away from it as it is the best way of measuring the team member's time and even then if we put a budget up front and we say the cost to you is $10k, we cannot tell if we have done it for $10k if we do not use the 6-minute posting time.*

Timesheets, therefore, were central to both the network and the actors' calculation of translation and therefore, errors in their completion directly affected these calculations. Consequently, when the productivity software actor detected material differences between the actual and the budgeted hours for client translation, it communicated with specific actors in the productivity network. These actors investigated the differences in the calculations and negotiated with the actor accountant to maintain or modify the original calculations of translation. Timesheets, therefore, were immutable mobiles used by the network of productivity to both record and control, as the director at B pointed out:

> *We have had these clients a long time so if all of a sudden it blew out because someone was working from home it would be fairly easy to, it would sort of stick out. And when you think they are not taking loads of work home, this week one job, next week another job, it would be pretty easy to control.*

This idea was supported by the manager at M:

> *If you have billed 7 hours of your day to a particular client but you can't produce the work that has gone alongside that, then there would be serious question marks over your productivity.*

When asked what happens if the budgeted monthly hours are not achieved, the director at B's response was, *"With most clients you have done the job before, so if you take more than the traditional time without reason, then that would be identified and the staff member spoken to."* This procedure was echoed by the director at M:

> *We pull that individual in and say, look this is what we found, and give them an opportunity to explain and say look this is not our way. We don't want to check up on anyone but they will be monitored for the next month or so and we hope it does not happen again. So, we do monitor and we do check up on the situation when it does happen.*

Thus, the managers and directors were prepared to seriously question the accounting actor to understand the reasons for any negative variance, as evidenced by the director at B: *"The job was at 170 percent but when I checked they were waiting on the client to send us some essential papers."* In this case, the client would be billed the additional time. Timesheets, therefore, were of pivotal importance in the calculations of the network, as the manager at M explained:

> *We look at productivity every month; we look at how much we are billing; WIP (work in progress) balances, all that is measured every month at the moment tax filing percentages and that sort of thing across the practice and for each team member.*

The concern with clients on fixed fees was to minimise write-offs, as the manager at M explained:

> *A write-off for us is when I am doing a set of accounts for a client, we are given a budget of hours to get that job done. If I exceed this then I have to write this difference off.*

And write-offs were a cost to the firm directly affecting its net income. Consequently, within the productivity network were actors with agencies to interrogate the material differences, as evidenced by the software actors. To restore the required calculations, these actors negotiated to modify the locations and agencies of actors who were not maintaining the required calculations.

The problem, as these actors all pointed out, was that the 6-minute timesheet system was under the agency of the accounting actor. Thus, the network relied on the integrity of the accounting actors to record the hours worked on a job accurately. "*It's a trust thing.*" However, managers and directors told a number of stories of trust and mistrust, stories, for example, of an accounting actor who finished a client's job several hours within the budgeted hours but showed the actual hours as the budgeted hours on the timesheet, or of an accounting actor taking a long lunch hour and adding this extra time taken to the client's timesheet, thus increasing the cost to the client. However, trust cannot be measured because it is an effect of the mechanics of power where each actor relies on the other actors within the network web of relationships to correctly exercise their agencies. Consequently, as the manager at W succinctly put it, *"If we are going to trust staff, we need mechanisms to measure their performance."* The timesheet was that measure, a trustworthy measure if grounded in the observation platform of the office, because, as the director at B pointed out, if staff 'fudged' their timesheets, it was generally picked up because the work did not relate to the budgeted hours, picked up because the actors were all located in the office.

On the other hand, the director at N was not convinced that timesheets were the most effective mechanism for calculating productivity.

> *So, timesheets are an interesting thing. I thought of banishing them to be honest; I myself do not do a timesheet; my business partner does not do a timesheet and the administrative team don't do a timesheet and it's going to take some balls to push the button on the whole thing. Ok, no more timesheets. Scary eh!*

Here the director actor was in the early stages of negotiations to delete timesheets from the productivity network; however, he was meeting resistance because the durability of the processes within the network were inhibiting enrolments.

The director at FNS noted of its teleworker: *"I believe she puts in more hours than she shows on her time sheet. She's such a good worker."* This reflection was supported by the director at KT: *"they probably put in more hours than on their timesheets. They have expectations of themselves as well,"* possibly because the teleworking actor felt privileged to be allowed to telework. The directors, therefore, were vocalising how the networks were maintaining unchanged the modes of ordering for productivity.

There were accounting actors who did not fill in timesheets. For example, when I asked the manager at HT if its teleworkers had to fill in a timesheet, the answer was: *"No, what's the point. She can take as long as she likes on the job as long as it's finished by the set date. We aren't paying her by the hour, are we?"* I felt that I was being lectured by the teacher for not paying attention. These teleworkers had been identified by the network as a risk to the firm's productivity. The response was a negotiated modification to the relationships within the productivity network, so the obligatory 6-minute passage point (Callon, 1986) was bypassed. Their client jobs all had a budget of hours attached to them to determine the payment to the teleworking actor, not the speed of translation. Therefore, timesheets were irrelevant as the teleworker could *"take as long as she likes."*

In B, the teleworker timesheet had a different purpose:

> *Her time has to go into a timesheet; she invoices based on the hours on her timesheet, not an invoice; she gets paid on the hours on the timesheet. I go through and see how many hours she has done each day and calculate her wages and she has to bill (clients) accordingly; she has to do the fees accordingly, and if there were excess time month on month on month for certain clients then the question would be asked, what exactly are you doing. She is a senior staff member though.*

Here the teleworker was paid a wage based on her timesheet hours, a method of payment that was not favoured by most other directors. However, to B, this teleworker *"is a senior staff member,"* someone trusted who no longer needs to be monitored, for as the director at B pointed out, *"If I did not trust her she would not be employed by me for long."*

Then there were the teleworkers who just worked during times of high client demand to help the firm to maximise its revenues, as the manager at K explains:

> *Then we have mothers who are on parental leave who are set up to do work on an ad hoc basis; if the workload requires another set of hands, then they are all set up and we have probably got three people in that position.*

These teleworkers did not complete timesheets because they were paid just for the budgeted hours of each job so the attitude to timesheets was, *"what's the point."* Nevertheless, the director at B was still careful to minimise costs:

> *For us there is a need to keep our full-time staff employed, so we need to plan and move jobs round to maintain the workloads on our full-time staff first. And it would need to be at her level. We have been really clear with her that if we extend her contract, it will be on the basis that work is available. And she is aware of that.*

Giving part-time teleworkers client jobs when salaried staff had unused chargeable hours did not maintain the required calculations, or minimise operational costs, as this director pointed out. The networks were, therefore, ordered to prioritise the exchange of client jobs for remuneration to in-office accounting actors. The result of this ordering was the marginalisation of on-call teleworkers from continued skill maintenance and, therefore, the more 'interesting' jobs (Lightbody, 2008).

Thus, for the productivity networks, timesheets were important. If the network negotiated to dispense with them then alternative controls based on time or due date were substituted. The manager at W summed up the network's position on timesheets well. *"We all keep timesheets. That fundamental evil of our profession, at this stage it is a guide for us as much as anything."*

Looking back, it is clear that the networks, ordered on the calculations of time, exchanged the translation of client financial details into compliant accounts or other financial requirements of the client for money. An ordering of time power that also exchanged an accounting actors' chargeable hours for a remuneration symbolising them as commodities, as chargeable. A network ordering of relationships that minimised the agency hours actors required to achieve translation, calculations that the productivity network enforced as the truth, since the revenues and the longevity of the network depended on it. This the network achieved through the material of the timesheet and the grounding of the translations in the office space where specific actors could observe the accuracy of the timesheet entries. Thus, it was in the office that the productivity network's control cycle was grounded.

With teleworkers grounded in the home the observational linkage between the accounting and the productivity networks was fractured. This breach, to the actor directors within the network of the firm, constituted a risk, a risk that the calculations to complete client translations would not be achieved, as timesheet observation was not available when an actor teleworked. However, in many firms the majority of the skilled accounting actors were women who, on the grounds of cost to replace, the firms preferred to retain should these women decide to start their families. The networks of the firm, therefore, enrolled them as teleworking actors located physically in the home network and virtually in the network of the firm. Changing their location within the network relationships bypassed the need for timesheets in exchange for their being remunerated on budgeted outputs. As a result, the teleworkers were 100 percent productive and contributed no overhead costs to the firm. Thus, the network's calculations of translation were maintained, if not enhanced.

Some participating firms, however, were developing relationships with the networks of their clients and potential clients to achieve additional revenue streams and to reduce their dependence on compliance. From the exchange perspective, did these changes in translation to meet changed client needs also change the location of teleworkers within the relationships of the accounting and productivity networks?

The stories of change and network durability

The majority of the networks of the participating firms were ordered economically and politically to wait for the client networks to communicate their need for compliance accounting to them. Actors within the networks of the firms were, therefore, ordered by location and agencies to expect, then translate, incoming client materials. Some managers and directors, however, told of client networks where the new technologies, Xero and MYOB, had been enrolled into different relationships strategised to translate client network accounting materials into compliant accounts, a trend certain directors from the participating firms, reflecting their networks, understood would continue.

If true, then the dependence on translation of compliance by firms for their cash flow and mode of ordering was in jeopardy. To minimise this risk, certain managers and directors commenced negotiations with clients and prospective clients to determine their new financial needs resulting from their changed strategy. However, to satisfy changed client financial needs requires different translations resulting in changes to the ordering of the networks and, therefore, to the mechanics of power within them. On the other hand, to the majority of the participating firms, *"Compliance, we will always rely on compliance. It's not in the best interests of business to do their own compliance."* On behalf of the networks of the firm, this manager from M was asserting their durability and obduracy.

Yet, even within the firms that stated they relied on compliance, there were murmurings of change. The manager at W who wanted to increase the client base came into conflict with the entrenched demand to meet chargeable hours:

> *If the staff are given the direction to go and see your clients and get more work from your clients, but the staff say they can't do that because they have a budget to meet, I have targets to meet, so I can't spend an additional half an hour or hour with the*

> *client because then I will have write-offs, so at the moment the two worlds are colliding a little bit.*

Here the manager was politely expressing her frustrations. She wanted and was negotiating to achieve transitioning the firm to take advantage of the new demands of the clients. However, the directors firmly continued to maintain the traditional mode of ordering with its emphasis on chargeable hours, resulting in the manager being unable to enrol actors into the relationship changes she wanted.

There was a similar issue for the manager at N:

> *I know that in compliance it is all about the speed to get the job done but if you have to talk to the client about their accounts, I mean really tell the client about how their business is making out as per the accounts, then this competes with the need for speed. If the client is important, then you need to cut staff some slack.*

For both these actors the durability of the networks was made known, since where actors within the networks initiated negotiations to modify translations through the reordering of actors within the networks and the scope of their agencies, these attempts at enrolment were strongly resisted by other actors within the networks.

These firms certainly had no intention of giving up compliance work completely; rather, they wanted to discover other complementary revenue streams. This desire was evidenced by the manager at C:

> *We would still be; we do a lot of stuff; in terms of revenue split, we would probably do 85 percent compliance currently … I would say with what we are doing, and if it goes well, we are really launching education as a core service that we are looking to get into. I could see that going over the next 3 years to more of a 50-50 split.*

The directors had ambitious plans to move their fee base over 3 years to an equal split between compliance work and satisfying client demand for Xero, QuickBooks and MYOB training and related business education and advice, a change that would, ultimately, *"provide a greater fee base than compliance, for sure."* From the network perspective, the number of actors within the relationships that translated client materials into compliance would be downsized. A new network of relationships would be negotiated and actors enrolled, to translate client network requirements for education, financial advice, training and financial reviews.

These specific financial needs of clients the firms would provide in exchange for agreed fees that would increase the economic value of both entities. I refer to these firms as market firms because of their focus on going to and developing relationships with businesses in the market. Not that they were abandoning compliance; they were simply moving their focus to take advantage of the new and emerging revenue streams, as the manager at C explained.

We are educating our clients as we are going along; we are offering them support and that they are succeeding. Rather than the traditional compliance where 6 months after compliance date we tell them the news and sometimes they like it and sometimes they don't so that's what we are trying to do, to meet with our clients frequently.

The director at HT put this need for more regular communication with clients more bluntly:

They do not have a working relationship with the client. They are God. The God comes and sees them once a year and grants the graces of spending some time with someone who is going to charge them $400 an hour 300 or whatever the figure is, right, and when they walk out, the words they heard they do not understand; what they talked about they do not understand and they walk out shaking their head and saying 'I don't know what that was about but it's over for another year'. That's your typical model of a number of accountants.

Thus, the answer for this director lay in relationship building:

I think most others focus on building the revenue rather than focusing on the relationship with the client. I think they are two different things. Building the relationship gains the revenue. I think that if you go out to gain the revenue you destroy the relationship.

All these actors on behalf of their networks want to retain the traditional mode of ordering of calculation as well as adding more services from their client networks through proactive relationships with them. These additional services had the potential to generate tensions within the network as the traditional mechanics of calculations are based on minimum timing of the agencies informing the translation, while the alternative ordering for financial and management advice, training and mentoring services is based on actual time spent or, contracted time. These are different models of calculation, hence the comment from N: *"If the client is important then you need to cut staff some slack."*

As the director at N explained, *"We get the client to upload their accounts to us monthly so we can give them feedback on their progress within 2 weeks. At the moment, it's closer to 1 to memory."* The cloud-based accounting programmes made it easy for the clients to upload their accounts to the cloud and for the accountants to review and analyse them there. Essentially, the networks of the firm were disciplining the networks of their clients by influencing the ordering of their financial networks to build the revenue base of both. If the client networks were not prepared to change their ordering, then a few of the firms including C were prepared to terminate that client, *"maybe look to go elsewhere"*, an unthinkable act to the majority of the networks because their ordering privileged the client, as evidenced at WDN:

Person comes in and wants to see their client manager and they are not there; they might be having a bad day and that could lose us our client. I know that's the extreme but it is one of the things we pride ourselves on is that of availability.

Thus, the networks of the market firms were negotiating changes to the ordering of relationships between actors to achieve different translations in parallel with the existing modes of ordering for compliance.

These firms, by expanding their relationships with clients and negotiating to provide different financial services while retaining compliance caused tensions within the networks because the new ordering to achieve the required financial services translations challenged both the calculations used by the traditional mode of ordering and the network truths. Consequently, actors who constructed their understanding of their place in the network relationships through the mechanics of power based on compliance calculations resisted enrolment into these new relationships. Were these actors involved in these negotiations for change teleworking actors or, did these teleworking actors remain part of the traditional mode of ordering?

The market firms and telework

Teleworkers located within the relationships of the networks of the market firms had not moved their location or changed their agencies; nothing had changed. All remained located within the calculations-based relationships that translated client materials into compliance accounts for the client networks. A mode of ordering these market firms had negotiated with certain teleworker actors that allowed them to achieve, without timesheets, their calculations of translation, to be located within the networks of their homes and to be remunerated by different calculations. These actors, therefore, were 100 percent productive and contributed no other costs to the network.

Though common, this was not the only mode of ordering used by market firms. At N, for example, a combination of job completion dates, revenue generation and timesheets were used, as the director there explains:

> *It's taken a couple of years to get this right but we are finding that things are working quite well now. With each job, we map out how long it will take to determine the costs to the client. This will depend obviously on the services the client wants from us but it's a good way to delight your client. Dear client, here's how much it's going to cost, here's when it will be finished, here's when you will meet with us and this is the person who is doing your books and this is your manager.*

This firm was different. Its accounting and productivity networks were so ordered that any accounting actor could work from home. All actors used timesheets, although the directors did not, and all bar two accounting actors were paid a salary. Their calculations were based on budgeted hours and completion dates. The latter was a motivator, as the teleworking actor understood the client had the meeting date diarised well in advance. Additionally, these teleworkers, having been involved in negotiating budgeted hours for the job, were motivated to achieve these with no incriminating write-offs. To the network, however, motivation is an effect understood and communicated by the actors. The network calculations with modifications for client meeting times or revenue generation continued as part of the traditional ordering of the productivity network. Timesheets, emails and telephone calls, all charting the progress of the client job against budgeted hours or meeting times or revenue generated, continued as normal. The traditional mode of ordering remained unchanged.

HT maintained the traditional mode of ordering, but did not wait for clients to come to them. This firm reached out by forming relationships with its clients and prospective clients:

> *So, we are talking about annual accounts, ACC, administration, Company's Office, GST returns etc. I sit down with D (teleworker), at this point and I say this is what I think this is worth, what do you think? She will get out some paper and do some sums and we roughly get to the same area and if we both get to the same area that is what we put to the client. We talk through it, we say this is the value we are giving you. The client will sign off on that. The thing with that is that we both take on risk. So, if both D and I both price the job too low then we both take risks together.*

At HT, the hours the client job would take were negotiated between the teleworker, D and the director who also told:

> *My job is to play devil's advocate. If I think D has allowed too many hours, I will challenge her calculations. In the end, we have to be fair to everyone. So, if both D and I both price the job too low then we both take risks together.*'

Although there appears to be equality of location and, therefore, agencies between the actors where each can influence the other equally, this was not the case, as the director's comment: *"My job is to play devil's advocate"* evidences that the location and, therefore, agencies of the director have priority. To the networks of this firm, the required calculations of translation had to be achieved.

These directors also noted that paying teleworkers a proportion of the client fee motivated them to complete client jobs quickly so they could move on to other jobs. This attitude contrasts with the traditional firms' attitude where the managers all commented that *"they (teleworkers) can take their time, our productivity is not affected."* Note the emphasis on revenue earning by teleworkers as the productivity calculation by the directors at HT, C and N, while to the traditional directors, the productivity calculation was in the form of chargeable hours. This revenue-based calculation also removes the need for observation because the evidence is in the bank. At HT, discussions with actor accountants were had only if *"the invoiced amounts and bank balances related to that teleworker are materially different from the negotiated budget"*. As a result, *"We may on reconciliation find that Z was sick that month or took leave unexpectedly"*.

Overall, teleworkers in the market firms were, like all other accounting actors, still ordered by the accounting networks as a cost and a revenue stream that collectively contributed to the viability to the firm. I suggest, however, that the productivity networks, though appearing to dispense with certain actor's agency of observation, have actually moved this supervision to such devices as the mobile phone and video conferencing, as the next chapter will explain.

If the market firms still retained their modes of ordering for compliance, did this ordering still privilege the office? According to the director at HT: *"I don't have a problem where staff work[s], as long as the job gets done and the client is happy."* Additionally, from the director at N, *"If they want to work from home, fine. It's all about trust and confidence in your staff."* This director also noted that if staff wanted to work odd hours that was also fine as long as the work got done on time. The director at HT had a similar view:

> *It would not make any difference to my feelings towards it either way. It is the issue of the skills and attributes of the individual person and whatever rings the bells right is what you are going to do.*

This firm maintained its calculations by enrolling teleworking actors in changes to the productivity networks that allowed them to work from home providing they accepted a changed calculation of remuneration. When during the day or week and in what network the teleworking actors carried out client translation was immaterial to the networks of this firm, provided the translations were completed on time and within revenue budgets. N however, remained different by allowing anyone to telework and paying all actors on salary.

Consequently, among the market firms, just as among the traditional firms, there was no purity of ordering for exchange. Although the market firms were concerned to be proactive and generate relations with clients and prospective clients, negotiations to achieve this outcome were in the early stages. The market firms, therefore, like the traditional firms, continued to rely on compliance work as their main source of revenue. Teleworkers, therefore, continued to be located within the accounting and productivity networks of these firms assisting in the achievement of the calculations of translation for compliance.

Drawing these threads together

The participating firms were all distinguished as networks of actors in relationships strategised to achieve translation of client materials which the networks then exchanged with the networks of their clients for money. This mode of ordering to achieve this exchange, the economic dimension, this chapter has analysed using three identified network truths, the privileging of the client; the minimisation of operating costs; and, the privileging of productivity, three truths that the networks, through the managers and directors of the participating firms continuously noted were important to their future viability.

The stories repeatedly told of the need for all accounting staff, including teleworkers, to translate client materials into compliant accounts within the *"tight"* budgeted hours. Translations, therefore, were based on the calculation of time, the minimising of actor's agency. This calculation of time the networks of the firm sold to the networks of clients in an exchange that recovered the costs of the accounting actor's time, the translation time of other actors in the networks and future time of specific actors like the directors in the networks.

Thus, the greater the number of hours the accounting actor could charge out, the greater the time the network could exchange with client networks and the greater the economic value of the actor to the firm. To achieve this outcome, the actor directors determined the number of chargeable hours the client job would take and loaded these into productivity software. These budgeted hours the software then compared with the actual translation times recorded on a timesheet and verified them through observation by specific actors in the office. Thus, the office was ordered within the network as the focal point, the obligatory passage point (Callon, 1986), where translations occurred and their timings were recorded and verified. Material variances between the budgeted and actual hours for translation, therefore, were robustly investigated to maintain the calculation of translation.

Teleworking actors, however, were not grounded in the office but located within the home networks where timesheets could not be visually verified. The control loop of calculations, therefore, was not complete, potentially resulting in the firm's calculations of translation not being achieved. This incomplete loop of network linkages the director and manager actors understood as risk. Therefore, accountants working outside the office, at home for example, were constructed as a risk to the firm's ability to exchange budgeted time, a risk that threatened the productivity truth of the network.

Nevertheless, these participating firms had all employed professionally qualified or in-office trained accounting actors, the majority of whom were women, who exchanged their translation time for training, skill enhancement and remuneration. If women accounting actors were to leave their locations in the networks of the firm and relocate to the networks of the home on maternity leave or to care for children under the gender contract (Whiting, 2008) of the social, then the networks would be faced with the cost of enrolling new actors and accepting the cost of their training and consequent future revenue reduction. To avoid such costs, these networks negotiated with, and if agreed, enrolled these skilled women accounting actors as either full-time, part-time or, 'on-call', so they could continue to use their agencies to translate client materials during busy times in exchange for location in their home networks and changed calculations of remuneration. Thus, the timesheets and their observed verification could be dispensed with, for the actual to budgeted hours calculations no longer applied because the majority of these actors were no longer remunerated on salary but on their outputs, as a percentage of the client fee or, for the budgeted hours for the translation. Thus, telework for these firms is grounded in the exchange, the economic. Teleworking actors were 100 percent productive, resulting in the network having no other costs, even though some networks included teleworkers in their professional training. The homeostasis of the economic was preserved as well as the economic truths of the network.

Four of the networks, however, were negotiating with their actors to relocate them within the relationships so they could visit the networks of their clients. The economic purpose being to achieve additional revenues through negotiations with these client networks rather than waiting for these networks to communicate with the firm. Certain clients were also negotiating changes within their own networks to translate their accounting materials into compliance accounts using the new cloud-based technology actors, a change that puts at risk the traditional revenue stream from compliance that all firms relied on. To mitigate this threat, certain managers and directors negotiated with their client networks to leverage additional services from the client-completed compliance accounts. Such services, however, required different translations and, therefore, different ordering of relationships and calculations.

What was obvious from the stories was that these potential changes to the modes of ordering of the participating firms had yet to happen. Although negotiations were occurring in the networks of the firms, enrolments into these changes were slow because of the durability and obduracy of the calculations-ordered networks for compliance. Therefore, teleworkers within these networks remained located in the accounting networks translating client materials into compliance accounts. Potential network relationship changes generated by the economic changes within client networks had yet to affect their ordering within the relationships of the networks of the firms. However, this analysis of the exchange dimension of the networks of the participating firms has shown that telework has caused the networks to question if the current mode of ordering is still economically appropriate against a background of traditional durability and obduracy. However, there is no purity of ordering by these networks, therefore network negotiations to change relationships within the networks to allow women to telework to both reduce the operating costs of the firms and to enhance the firm’s calculations of translation are proceeding differently in each firm.

In this chapter and in the two preceding chapters the importance of the technology actors has been both tacit and explicit. They are there but not there, acting as a critical actor in the calculations of translation assisting in the completion of client compliance through minimising the agency of the accounting actors and increasing their surplus value. This technology has made it possible for people to communicate and carry out their part in translations remote from their place of work. The new technologies though, have disrupted the ordering of the networks of the participating firms, especially economically, just as the desktop computer has done and the new cloud-based accounting software has the potential to do. In the following chapter, the networks of the participating firms are analysed and discussed from the technological dimension, in order to understand the relationships between the human actors, including the teleworking actors, and the technology actors and to understand how the technologies have influenced the ordering of the networks, since it is through this ordering that the actors within them construct the networks' meaning of telework.

Chapter 8

From the Analytic Frame: Stories of the Technologies

Introduction

In the previous three analytical chapters the participating firms were all characterised as webs of networks of relationships of human and nonhuman actors. These relationships were analysed to make meaningful, from the cultural symbolic, political and economic dimensions, how these networks were ordered, for, it is from their location in the pattern of ordering that actors construct the network meanings of telework. This analysis, I suggested, points to three network truths: the privileging of the office, the clients and the calculations or productivity. These truths were made durable through their location within the policies, procedures and culture of the firms and, therefore, obdurate. There were negotiated changes to this traditional ordering of the networks of the firms to allow actors called teleworkers to be colocated within the discrete networks of the home and the firm, but actors were only enrolled in these changes if the three network truths were maintained or enhanced.

In this, the last of the analytical chapters, the stories from the networks of the participating firms will be analysed using the technological dimension to understand the contribution of the technology actors in the maintenance of the three network truths and, therefore, the role technology plays within the networks that influences how directors construct telework. To achieve this outcome, this chapter will, first, from the technological perspective, understand how the technologies, as actors within the networks, have through their locations shaped the relationships between actors to achieve the required calculations of translation. Secondly, to understand how the technologies have maintained the office as the location where the work of accountancy is carried out. Thirdly, to understand how the technologies have influenced, or are influenced by, the technology actors within the client networks and lastly, how therefore, have the technologies disrupted and influenced the ordering of the networks and therefore the directors' meaning making of telework.

Before continuing, it is worth noting that the storytellers all understood technology in terms of computers, computer software, printers, phones and photocopiers. Managers and directors associated the newer digital tablets and smartphones with the younger staff and their addiction to social networks: "*they are always on their phones*." None associated such common in-firm objects as the carpet, the electric toaster, the coffee machine, the microwave, the fridge, the filing system and the ergonomic furniture found within the firm with ‘technology’. Consequently, this chapter follows their associations.

Stories of technology and productivity

The stories of the importance of technology to the firm’s productivity were summed up by the director at H: *“Our productivity is completely dependent on computerisation,”* a technology that was so boring and dependable that it was taken for granted. It was a tool of trade, visibly there yet invisible, just a ghostly part of the furniture until it stopped working. To the director at S, *“Everything is computer-dependent.”* As a result, at BYD when the computers went down, the staff ended up going home, as *“once all the filing was done, there was nothing else for us to do,”* while at WDN, “we *(including a teleworker) all left the office and went orienteering as a team-building exercise as the (software) upgrade was programmed to take up the full day.”* Thus, if the technology actors failed or were being upgraded then their agencies could not be exercised resulting in a gap in the mechanics of power. Consequently, all other actors in that network of relations who relied on the agencies of the technologies to enable their own actions found that they could not achieve their part in the translations. Accounting actors therefore, regardless of where they worked, i.e., in the office or at home, were dependent on the location and agencies of the technologies within their networks to achieve the desired calculations of translation.

Thus translation, achieving the calculations of time, was dependent on the uninterrupted flow of interrelated actor agencies, each shaping the next in the relationships to achieve translation. Consequently, as the director at DKS explains: “*When the job comes in, it is entered into Workflow by me* (director) *after I have set the budget.”* Thus, the director actor is directed by the agency of the productivity software, like Workflow or Banklink or iFirm, to enter the client information and the budget of hours the director sets for the job in the order the software requires it, no argument. In this way, the agency of the software disciplines the director and other actors with access to this programme to enable the calculations to be achieved. The programme then generates the timesheet for the job, adjusts the firm’s provisional revenue budget and cash flow and updates the annual productivity budget of the staff member the job is allotted to.

These productivity software programmes are also resident on all staff computers, including those used by teleworkers. Their function is to graphically remind the actor accountant for that client job of the time they have taken on that job in comparison with the budgeted calculations of time, as the manager at W explained:

> *They are able to see what their productivity is, for our internal system gives them a smiley face if they're good and a grumpy face if they are not, which is the most ridiculous thing I have seen in my entire life. Staff hate it and I don't blame them.*

I both loved and empathised with her passion. I would not want them on my computer monitor either! This software exercises its agency by informing and shaping the activities of the accounting actors in two ways. First, the symbolic faces or other graphics as a dashboard on the computer monitor focuses the accounting actors on, and motivates them to achieve, the budgeted calculation of time. Secondly, it acts as a control or monitoring function because this software actor communicates the accounting actor-achieved and director-budgeted calculations to other actors in the productivity network, most commonly the managers and directors. Material differences between the calculations triggers these actors to *"question the person,"* to question how their agencies had deviated from the translation calculations. The director at B extolled the agency of the program iFirm.

> *It generates an email when they are at 80 percent of the time budget and after that iFirm generates time to budget and percentage time over budget. I got one the other day saying a job was 172 percent over budget!*

Most managers and directors like the one at B understood these dashboards to be an excellent way of maintaining staff interest in productivity. This view was evidenced at WDN, which did not at the time have productivity software, when the manager there said *"we will have ours up and running within the week."* The fact that this manager described the coming software as *"awesome,"* and said *"I can't wait"* reflects her tacit acceptance of productivity in terms of chargeable time, and, therefore, acceptance of the agencies of this technology as the truth.

Here, the actors tell of two networks in communication with each other, the accounting and the productivity. Located within the latter is the productivity software actor like iFirm that communicates with the accountancy network at what Callon (1986) calls an obligatory passage point where an action, the completion of the 6-minute segment on a timesheet, must be carried out. This actor, therefore, shapes the actions of the actor accountants, focusing them on their calculations through graphical representations of timing variances. These, this software actor also records and communicates to other actors within the relationships of the productivity network as part of the network's control cycle.

However, as noted in the previous chapter, some actors were not allocated jobs off the production line of time, but off-line through the directors. Here, actors within the networks have negotiated changes to the relationships to allow specific actors, constructed as teleworkers, to bypass the obligatory passage points (Callon, 1996) of the observational office and the 6-minute timesheet. Consequently, these workers do not have to complete timesheets, the progression of the client job is not monitored by the technologies and there will be no productivity symbols on the screen of their computer monitors advising them of their job productivity. These workers were the exception, since all other actors were shaped within the network relationships by location, requiring their agencies to pass through the office space and timesheet obligatory passage points (Callon, 1986). Thus, as Mol (1999) pointed out, networks know their choices and they align their actors to achieve these, by, for example, privileging the office.

Those actors located within the networks of the home used the technologies from their home networks, i.e., the computer, the modem and internet provider to communicate with the firm's virtual private network (VPN) via a remote access portal. This obligatory passage point (Callon, 1986) allowed the teleworking actors to virtually access the firm's accounting programs and client files to complete client translations while physically located in their home network. To Nippert-Eng (1996), the networks of the firm now intruded into the networks of the home or, from Deetz's (1992) perspective, the technologies that made telework easily possible now allowed the networks of the firm to colonise the home. Thus, the technologies within the networks are contextual, and being so, will at times be in tension with each other, Mol's (1999) ontological politics. Such tensions the networks of the firm appear to overcome through the traditional mode of ordering that privileges the office over the home.

Two firms, however, did allow teleworkers and in-office staff to programme uninterrupted productive time. At C and D staff including teleworkers were disciplined to log their location, any *"not to be disturbed time"* and contact phone number in Microsoft Outlook, allowing the receptionist to advise clients who rang in, or to take messages. HT however, disciplined its clients to make an appointment to talk to their accountant physically, by Skype or by phone. Walk-in appointments so favoured by other firms were discouraged. *"If someone walks in the door, they have either got an appointment, or they are expected, or someone has to deal with them and these are getting less and less all the time."* Here, the directors had changed the locations of the communications technologies within the network's relationships and then enrolled the client actors into these changed relationships allowing accounting actors to book undisturbed agency time to increase their calculations of translation. Thus, the technologies, besides shaping the actions of actors within the firm, also shaped how client actors were allowed to act.

Because of the privileging of productivity, it was surprising to find that most firms were still reliant on paper-based files. From the manager at WDN: *"We have this large room upstairs where we house all our files,"* and, from the manager at DKS, *"Files from last year we keep in our store area. Older files we store in two storage sheds offsite."* Scanning these files to the firm's computer servers makes them more secure, available to any actor at anytime, anywhere and not changeable. The result, changed relationships between actors, improved calculations of time and for teleworkers, this meant no more visiting the office to uplift or return client files, since they are digitally available to them anywhere they are working. Some firms were in the process of scanning client files to the servers; some were concerned at the cost, some had just started, while others had stopped because of other priorities. Nevertheless, for most directors the cost and the preference for reviewing paper-based files: *“G prefers paper-based files; you won’t catch him reviewing a file on screen,”* were factors in marginalising this technology, factors that also maintained the privileging of the office.

Where technology actors were located in relationships with other actors within the accounting network determined the agencies they had and how these, within the mechanics of power, achieved the timing of client account completion, the calculation of translation. To monitor that actors, through the exercise of their agencies, were carrying out their required actions, specific technologies in the form of productivity software, were located within a productivity network. These network actors communicated the progression of translation of client jobs against budgeted hours to both the responsible accounting actor and other actors in the productivity relationships, the managers and directors. New technologies such as upgraded software were enrolled into the network relationships only if their proposed location and agency enhanced the current calculations of translations. Thus, the ordering of the technologies both achieved the required calculations of translation and acted as a means of control over the agencies of other actors so that the calculations could be achieved.

Stories of technology and control

“Does the computer system control what staff do? I sure hope so, for it’s set up to do just that.” (Director at FNS).

To the directors, control over the factors of production lay with them, as they expressed in the chapter on the political dimension of the networks, not with the technologies or in conjunction with the technologies, but with them. This view equates with the stories they told of taking the technology for granted, there operating in the background, masking the importance of the agencies of the technologies in ordering the calculations of the network. It is this ghostly powerfulness of agency that makes technology so important in organisational control. When one manager was asked if they thought that technology was important in the control of teleworkers, the response was: *“how?”* I moved on. The director at HT remarked, in a rather annoyed voice, *“very little. We use technology to collaborate more than a control.”* With the chameleon technology so taken for granted by all, it is not unexpected that managers only minimally linked their technologies, their computer systems and associated programmes, the phones and the printers with their ability to control staff behaviours.

Thus, the technology actors within the relationships of the networks were like any other actor; they were simply there, shaped through agency to perform their part in translation.

It was obvious that those managers who used the technology innovatively, or who took a real interest in how the technology assisted the firm's competitiveness, well understood the part technology played in the control of staff, the assets of the firm and clients, as the manager at C explains:

> *At the moment, a lot. Our current technology, it acts as a controlling factor quite a lot, I think. Simply the way we use timesheets, the way staff are measured in productivity, the way we can see the WIP (work in progress) balances build every month, how much our debtor balances are, like all of that. It controls quite a lot the way timesheets are set up, where they are set up with certain hour parameters that kind of stuff, quite a lot.*

For the manager at K, the agencies of the technologies quietly in the background influenced the behaviours of other actors, *"Our IT manager certainly manages the system, though not rigidly, but inappropriate use of firm's assets is not something we tolerate. Our brand is important to us."* I suggest the networks, through the information technology manager, enrolled actors into changes in the relationships that prevented them communicating with the Facebook, Twitter and Trademe networks using the firm's computers so that the actor's required calculations of translation could be achieved. The manager constructed this change as the protection of the brand.

The accounting networks, therefore, maintained an ordering of the location of actors so that their collective agencies, were focused on the calculations of transaction. While in the productivity network, actors including the productivity software were ordered so their agencies reported on the activities of the agencies of the accounting actors, allowing their activities to be modified to maintain the calculations as required. However, the reporting capability of the agencies of the technologies is only as accurate as the data provided to them. To assist in achieving this accuracy, the accounting network provided common materials, for example, templates for the correct calculation of depreciation, stock values, net present values of assets and tax, as examples, so that these calculations could be relied on. Locating the technologies in this way allows many accounting routines to be carried out by semitrained staff, thus contributing to the firm's lower labour costs while maintaining its calculations of transactions. These technologies, used by all accounting actors both those in-office and teleworking, I suggest, help the networks to control productivity in four ways.

First, by maintaining, through agencies, the security of the firm's digital technologies and reporting on their use. This the agencies of the technologies achieved in two ways. First, by providing access to the firm's computer system only to accredited actors via the traditional login scripts. This system also applied to teleworkers who used the family computer to log into the firm's VPN. However, none of the managers or directors commented on the potential threats to the firm's VPN, for example viruses, from those computers. Most directors like N admitted to not even knowing if the computer technologies in the teleworker home were adequate: *"No we don't ask about what computers they have at home."* The concept that the teleworker computer system was adequate, reliable and connected to broadband did not appear to be of interest to the directors in terms of risk to productivity. Some firms, for example WDN, restricted remote access to the firm's VPN: *"No, not everyone has access. They don't need it, just the senior staff,"* while others like B said, *"If you request it and the directors approve, then fine."* Secondly, productivity control was exercised by reporting on all the activities the actor accountants were engaged in while logged on to the VPN regardless of the network they were located in. Thus, technology, especially the computer software, is the ultimate silent panopticon. However, unlike Bentham's original which was visible yet invisible so that the power of being observed was always in the minds of the inmates, the technological panopticon is completely invisible. Thus, the 'inmates', the actors, regardless of where they were located, would be unaware that the enactment of their agencies within the networks of the firm were, or could be, recorded and that such recordings could be made available immediately to a designated actor in the productivity network or as feedback to the actor accountant. This digital technology, as the manager at W pointed out, suited the accountant, as *"the accounting personality is generally introverted, so they happily hide behind the technology."* But they can't! The teleworker logged into the firm's VPN from home can be reported on just the same as an in-office accountant or the director. Some firms used the software program Microsoft Outlook to make staff visible including their teleworkers. At D, every staff member's Outlook calendar was shared collectively, so it was easy for people, including the receptionist and the directors, to know where staff members were. A glance at the receptionist's monitor showed that a teleworker had scheduled herself to pick up her children at 2:30 pm, returning home at 4:00pm. This use of technology, therefore, informed the network of the location of the actors and what translations they were participating in, making the network relationships transparent.

Secondly, as the manager at A explained, technology helps the directors to track and, therefore, control the achievement of the required productivity of each teleworker and in-office accountant:

> *We use Eclipse for timesheets. This programme integrates timesheets, job budgets, annual staff member budget and overall practice budgets and actuals, invoicing etc. Yes the programme is available automatically via remote access.*

Thus, as each job progresses, the technology, updated every 6 minutes, continuously compares the director-determined or negotiated budgeted hours with the actual hours taken and reports this figure, while at the same time updating the client's invoice and the firm's expense and income budgets. The director at B pointed out that the technologies allowed her to control staff use. *"Using iFirm we can plan our work flow so we know when we are at capacity and when we are going to have surplus capacity."* Knowing when the slow work times would occur, allowed the directors to give priority to the in-office staff, as the firm could not jeopardise its productivity by having salaried staff with surplus capacity while part-time teleworkers were given client work. In the same way, knowing when the capacity of the in-office staff was projected to not meet the demand meant notice could be given to the on-call teleworkers regarding the availability of work. Additionally:

> *With iFirm we get emails generated when they are at 80 percent of the time budget. After that iFirm generates time to budget and percentage time over budget. The emails are great for we can follow up with the staff and say look we have got this email, is your timesheet right or what's your problem?*

Here the agency of the programme acts both as a control over and as a prompt to staff to advise if more work was needed than was estimated for in the original scope of work, as the director at B explained:

> *One staff member the other day emailed me some more details to put on the bill for even though I had a fixed fee quote I will now have to go back to the client and say, look it's going to cost you more because we had to chase up all this missing information for you*.

From the network perspective, these technology actors are acting according to the agencies that they hold because of their locations within the relationships.

Thirdly, technology as an agencied process focuses other actors within the networks on the calculations of translation, for example, by communicating to the teleworker and in-office accountants their per job productivity via their computer monitors using the symbolic smiley faces or traffic lights, regardless of their work location. These symbolic dashboards may be disliked for many reasons, but they do have a place as part of the technical panopticon reminding the accounting actors of their calculations of translation, the productive truth, motivating them to meet their calculations and, therefore, prevent them being asked why they were *"120 percent over budget"* and *"what on earth is going on?"* But the technology can only report the teleworker is 120 percent over the budgeted hours, the reason for the variance has to come from the teleworker or the director, hence the digital prompt.

Fourthly, technology assists in control by providing reports, as required by the directors, on all facets of the organisation, but primarily on per accountant productivity and the operating costs of the firm. Examples of such reports were given by the manager at M: *"Work in progress, our revenue position including debtor balances and doubtful debts, write-offs and staff productivity."* Such reports allowed the directors, the actors in the productivity network, to intervene early to maintain the required productivity of the firm. In larger firms like K, *"The partners would normally run staff productivity reports weekly"* and *"variances would be discussed with the accountants concerned,"* while in smaller firms like C, *"we run staff productivity reports along with all other reports at the end of each month*. *Being small, we tend to know about problems already."* Only the director at HT did not consider staff productivity reports important: *"We never rank staff on productivity. I have never* *looked at a graph of productivity, it's not important to us."* However, the completion of accounts by due date was.

These managers and directors in explaining how the technologies assisted in controlling the calculations were telling of the modes of ordering of their networks. They told of how actors were located within relationships with others to achieve translation and where within the productivity networks actors, primarily technology actors, with reporting agencies to other actors were located. However, these technology actors can only, as yet, report calculations, they cannot report why the calculations are, for example, outside a variance range. Nor can they report what has not been communicated to them. Thus, the panopticon has blind spots, actors located in the networks of the home being one.

Stories of the shortcomings of the technology panopticon

The stories so far have told of an ordering of actors in relationships whose collective agencies result in the achievement of the calculations of translations. If each actor from their location within the networks exercises their agency, their power to act or prevent the actions of another actor in the relationships, then the required calculation of translations should occur. To ensure accounting actors correctly exercised agencies under their control, the productivity network enrolled and ordered technology and human actors to monitor and report on the exercise of agencies by the actors in the accounting network including teleworkers.

Yet, the directors told of many concerns about control in the achievement of productivity within their firms. For example, a number of managers like the one at K complained about the time younger staff members spent on texting and social media sites during work time. *"It's really the techno things that makes them stand out. They push the boundaries of Facebook and Trademe when it is work time."* It was the continued use of smart phones by younger staff members that drew the most comments, as the manager at K explains.

> *Our younger staff members live on their phones and technology, they cannot be without their phones. They drive us nuts because they cannot be without their phones and if it rings they have to answer it or respond to it. It's like they would spend all day on it if you let them.*

Having been refused access on their work computers, to their mobile phones or specific web sites like Facebook by the firm's policies, the younger accountants simply moved their interest in the social media to their smart phones located within their home networks. This is where the technology panopticon fails, for it cannot virtually observe mobile phone use if those phones are personal to the staff member and not routed through the firm's WiFi. The manager at K agreed that this would probably be the case with staff working away from the office, though the director at KT pointed out, *"Our offsite staff tend to be older and they know what we consider appropriate use in business hours."* Thus, the networks of the firm were disrupted by the mobile phone actors from within networks of the home; so, once again, observation is the only control method available to managers, a control function grounded in line of sight in the office.

Technology was also found wanting by the directors at K and T, not because of the technology itself, but because of the literacy skills of the younger staff: *"the younger ones also do not know how to use spelling and grammar checkers!"* It turned out they did, but because of their poor English literacy skills they were unable to recognise, from the suggested spelling or grammar alternatives, which was correct. The panopticon was also blinded by many younger accountants working outside the technologies, as the director at B in exasperation complained. *"These youngsters might be more computer savvy but, they don't write things down a lot which can cause issues when reviewing, especially journals."* The reviewer could not understand how the journal amounts had been calculated, as younger accountants had not electronically or manually completed client worksheets. The reviewer, therefore, had to *"waste time"* either attempting to recreate the figures or go to the staff member for an answer, probably to find any written calculations had been binned.

Similarly, the digital panopticon was blind to timesheets because these were under the agency of the accountancy actors who completed them manually. This independence of action, as Law (1995) noted, gave actors, including teleworkers, the capacity to act in their own self interests. In support of this concept, stories told of staff finishing a job within the budgeted hours then entering the budgeted hours as the actual hours consumed on the job, therefore, giving the accountant a longer lunch hour, or stories of going over budgeted hours on one job but charging these excess hours to another job that was easier to complete on time. This situation questions why the software cannot calculate the time spent on the job until the teleworker logs off that job, given the timesheet is digital and is turned on at the same time as the job is started? *"Yes, the program can do that, but I often leave the job open, go and do something like help J or go for a cuppa. So, it's not that practical"* was the response from the director at N. Thus, the productivity software had agency, but one of lower rank in the hierarchy of agencies than the accountancy actor. To maintain the accuracy of calculations of the timesheet, the agencies of all accountancy actors within the network were ordered to pass through the obligatory passage point (Callon, 1986) of the office. There other actors could observe the completion of timesheets by the actor accountants. Observation therefore, is grounded in the office as exemplified by the manager at KT: *"We had our suspicions about one staff member, so we placed her under observation"* and by the manager at M who noted that the firm had just terminated a staff member, because of, as she put it, *“cooking her timesheets again.”* Timesheet violations were, therefore, considered serious misconduct because they constituted a violation of the truth.

Thus, the agencies of the accounting actors were continually monitored by the agencies of the technologies. However, actors located in the home network could not be so observed, creating an observation gap in the control cycle and interrupting the mechanics of power of the productivity network. The networks, therefore, had no feedback on the accuracy of the timesheets which informed their understanding of the achievement of the calculations of translation. This panoptic hole was the prime reason for tension between actors wanting to be located in the home and the network. Thus, while the technology actors within the relationships could locate the teleworker actor physically in the home and virtually in the office of the firm, it could not monitor their calculations, calculations the network depended on. Thus, the network ordering for technology both aided in the negotiations to locate actors in their homes and prevented their enrolment into this change. One potential form of monitoring was via the agencies of the communications actors, using, for example, the telephone, emails and video conferencing. However, there was little evidence of their use within the networks of the participating firms, as the next section will discuss.

Stories of communication technologies and network truths

Stories of communications and clients

All of the stories of communications and telework were told through the filters of productivity, the office and the client. Consequently, the communication technologies were important to the directors in their achievement of actor productivity, maintaining the existing client base and encouraging the recruitment of new clients. In other words, the directors did not make sense of telework through communications, but from the outcomes of those communications.

The directors’ choice of communications was coloured by their knowledge of the older communication technologies, the telephone and email, that gave them comfort and confidence in their use, plus they minimised costs. To the director at B, our *“preferred communication with clients is by phone first then email*.” When asked if this preference also applied to their communications with teleworkers, the rather startled answer was, *“Oh yes, of course.”*

To give comfort to their clients and to assist in their retention, many firms adopted the communication tools preferred and used by their clients, as the manager at BYD explained. *"Our clients are predominantly older, so their preference is for us to ring them if necessary."* These clients were obviously more comfortable with being telephoned and emailed, since they saw these communications as normal. A similar situation applied at WDN: *"Many of our clients are farming so they prefer to phone their client manager than come in, so they get pretty grumpy if their client manger isn't available for any reason."* Here, the clients prefer the phone for its immediacy and productive use of time, as evidenced by their annoyance when the person they wanted to talk to was not available. Annoyance, because this lack of availability required them to make or take another call at a later time that may not be convenient to them. This management of time by the clients could pose problems for teleworkers, because the mode of ordering of the communication actors within the networks of the firm privileged the office. All telephone calls were routed through the office so when clients rang to talk to their teleworker accountant, they had to leave a message for the teleworker to call them back, as explained by the manager at D:

> *She (receptionist) obviously has the electronic in-out board in front of her all the time, so she would just give that staff member a ring and or flick up an email. So, and so is looking for you urgently, can you make contact.*

The phone system at C could be programmed to transfer client calls directly to the teleworker's home phone, but as the manager explains:

> *That's a factor around our phone system and how our phone system is set up more than anything else, like our teleworkers don't have phones that are linked into our phone system. We are actually on a Voit (digital) phone system so we could easily do that, but we have not gone down that route at this stage, so they can't be there as part of that support team for answering client support queries.*

Thus, the firm had not activated this feature because of its privileging of the office which disadvantaged the teleworker-client relationship. While at FNS, *"one does not do much client contact. The other has her own clients but not that many,"* was the reason given. The number of calls to the teleworkers obviously did not warrant the cost of a digital phone system with a call forward function. Such decisions marginalised the teleworkers, reduced their ability to be productive and restricted their promotion within the firm. Yet, if the communication actors within the networks of the firm and the home were linked through an obligatory passage point (Callon, 1996), i.e., the firm's telephone system, then the teleworkers could be *"part of that support team for answering client support queries."* These firms located their communications actors to privilege the office over client comfort. That, however, was not the case at HT:

> *D has a direct dial number here and an extension here that feeds through to her cell phone, so her contact details never change; she has a locally based number; she has an email address that goes through to her remote server.*

Here the communication technologies are located within the network relationships to enhance the relationships with the client.

It can be seen, therefore, that client-initiated communications with teleworkers could pose problems for the client that ran counter to the network truth of privileging the client, as the manager at WDN evidenced: *"We want our clients to be able to ring in and have access to our staff members."* However, although teleworkers may not keep strictly to office hours because of family responsibilities, the firm still expects them to be always available for client calls. This tension had the potential to result in frustrated clients and teleworkers, as exampled at WDN:

> *The client complained that, 'she's never bloody there and I can never get hold of her.' He got very grumpy and wanted a change from her because she was not there, which, of course, we did.*

Thus, to placate the client the teleworker loses a client, an in-office accountant gains a client, the relationships within the network of accounting are reordered and the office as the productive space is reinforced. On the other hand, the client is happy and the truths of client and productivity are maintained while telework, is marginalised.

Some firms restricted staff use of the phone to contact clients, as explained by the director at H: *"We don't need to contact clients often; usually it is for some paperwork or bank statement or, ah, maybe they have not returned the questionnaire. That sort of thing."* This situation applied to both teleworkers and in-office accountants in this firm. When asked if teleworkers were allowed to phone the client with advice or reminders that the clients had payments due to the IRD, the response from H was: *"The partners here are the only ones allowed to discuss the accounts with the clients."* The manager at DNK gave a similar response: *"No, the partners talk to the clients about their accounts; they like to do that sort of thing,"* as did C: *"Partners like to talk to the clients, to understand their business and clients like to see the boss."* Nevertheless, the manager at W did admit that some accountants did text clients from their own mobile phones when IRD payments were due. Thus, in order to maintain the network truth that the clients are privileged, these accounting actors used communication devices from within their home networks.

In most of the participating firms the technologies maintained the network truths, the privileging of the office and the clients, while minimising costs and maximising productivity. Thus, communications with clients were centred on the office with emails and the telephone being favoured. To avoid potential client frustrations, the networks either located accounting actors in the office or used the communication actors in the office to email the teleworker or to transfer client phone calls to the teleworker's home or mobile phone. However, teleworking actors may not be present in the home network when the client calls, which suggests that providing mobile phones to teleworkers may assist in the privileging of clients.

Stories of productivity and mobile phones

The obvious answer to retaining clients through communications was to equip the teleworker with a mobile phone, an idea which the director at S dismissed immediately as *"far too costly,"* a sentiment echoed by most directors. Some directors, however, disagreed with this stance on the grounds that mobile phones assisted in building relationships with clients. KT, for example, provided both of its teleworkers with mobile phones and used the agency of the digital telephone on their office desks to allow them to divert calls to their mobile phones while they were working from home. To this director, the cost of the mobile phones was small in relation to client comfort.

At HT, all their teleworkers, like their in-office accountants, were encouraged to communicate with their clients face-to-face:

> *We have a bit of a rule where if you do not have to email, don't. So, if it does not have to be in written form [it's] more important to talk to and see people. That's how we try and build our practice.*

To facilitate these face-to-face meetings the teleworkers were given mobile phones because, as one director explained*: "D calls people by phone or emails or if there is ever a need for both of us to be on a telephone call, we can do conference calls through our cell phones."* The emphasis was on the mobile phone to allow the teleworker to be in contact with the office or the client by phone, email, text, or video conference via Skype, wherever she was: from home, to the school pick-up, to the supermarket. In fact, while we were talking one director stepped out to take a Skype call from a client.

The director at N had discussed providing staff with mobile phones, but his story reflected a concern for staff privacy: *"Not sure about this. It opens up issues for me of family time,"* and later, *"if we did encourage staff to have iPhones, then I would not give out their numbers to clients."* What, therefore, was the point of the mobile phones? I had expected the manager to be concerned with productivity not privacy, so I was surprised by his comments. However, normality was restored by T, for this firm supplied mobile phones to their senior staff, one of whom teleworked, and ensured their clients were given the appropriate number, making them available to their clients at any time.

The manager at D took for granted that everyone had a mobile phone, not one provided by the firm, but their own private mobile phone:

> *That brings us back to the cell phone thing. I often when I need to organise something with my children at school and so on I will do it on my cell phone. Everyone has a cell phone, so you just pick up your cell phone and do what is needed on your cell phone.*

According to this manager, staff including teleworkers, used their personal mobile phone to pick up work-related emails, take phone calls from, and make phone calls to, clients as evidenced by the comment: *"Everyone has their own (personal) cell phones; we have never, not that I know of, we have never considered providing them."* When asked if staff were reimbursed for calls they made from their cell phones, the answer was:

> *"Most of us have iPhones and most of us check emails on them. I have never heard anyone saying that you guys should consider paying for this; I just think it is part of society today"* and "*I've never heard a complaint about it, people are quite happy to do that."*

Therefore, in saying *"it does not worry me, I live on my phone,"* this manager is simply voicing the obduracy of the networks. There are no negotiations here to add mobile phones into the relationships between the actors. Therefore, these actors, shaped by the agencies of the mobile phones within the home networks, have extended their home network through the boundaries of the networks of the firm for work purposes. Here, the home and work networks are operating in parallel but not communicating with one another, unlike at KT and HT.

The assumption that teleworkers will have their own mobile phones and be willing to use them for the firm's business probably holds. With all teleworkers being women and all but one having young children or being on maternity leave, these women would probably own their own mobile phones. Thus, in exchange for the privilege of teleworking, these teleworkers used their home phone and/or their personal mobile phone, unless one was provided by the firm, as well as their own computer, absorbing all those costs including the internet charges. Therefore, their home networks were ordered through negotiations with the networks of the firms to accept these costs in exchange for negotiated changes in the networks of the firms that allowed these specific actors to telework. But, there was also email.

Stories of emails and costs

Despite the ease of using the telephone, many firms preferred teleworkers to email clients rather than phone them, because emails had a convenience: *"When ringing clients, it may not be convenient for them, so if you use emails they can respond when [it's] convenient."* This convenience was particularly pertinent for teleworkers, as they might communicate with clients at times outside normally accepted working hours. To the directors, email was a cost-effective medium of communication, especially when requesting additional materials from the client, because *"the client has the requirements directly in front of them and do not have to rely on memory."* It is for this paper trail that most directors preferred emails: *"Clients generally email stuff in, so you can attach all those papers to work papers so it is no big deal"*. Furthermore, *"Clients are encouraged to email information, which makes it easy for us to attach it to their electronic account,"* allowing teleworkers and in-office accountants to access these files directly from the server, which meant no more downtime travelling to the office to get client files. Because of this encouragement to use email, most firms had policies around email use, as exampled by the manager at T: *"We instil in them that they are professionals and they have all signed the thing about internet use and emailing and confidentiality and all that. They have all signed that."*

Emails though, allowed actors a high degree of agency, so social emails between staff were discouraged, unless with teleworkers, possibly to counter their isolation. In one firm, emails between the teleworker and the firm were so regular that the director at B commented: *"I get email from her frequently, so my perception is that she is working."* Technology aided organisational observation by email! On the other hand, BYD's communications with its teleworker was *"generally by email and then would probably call if it was an emergency."* Thus, the calculation of time was important here. The agencies of the email actors assisted in achieving this efficiency by providing communication reports while minimising time with the client. This situation, according to the manager at W, suited accountants, since, with a wisp of a smile, *"It's (email) wonderful, for the accounting personality is generally introverted, so they can hide behind it."*

Therefore, the majority of the networks ordered their technologies to reduce costs and retain their clients, resulting in the telephone and emails being the preferred communication technologies. However, these older technologies were not preferred by some clients because they had located mobile phones within their network relationships. This changed ordering has the potential to generate tensions between the communication technologies provided by most firms and the perceived communication needs of their clients.

Stories of communications, teleworkers and frustrations

Stories told of teleworkers using their own mobile phones usually from their home networks to contact clients either by texting, phoning or Skyping to maintain the network truth of the importance of the client. In doing so, these teleworkers aligned themselves with the new business owners who competently and regularly used the latest communication technologies and had expectations their accountant would as well. Therefore, an ordering of relations that restricted communications to the telephone and emails had the potential to frustrate the younger teleworkers and the newer and younger clients. If the teleworkers perceived that their client communication expectations were not being met, then they might take agency through their personal mobile phones to text, Skype or Facetime clients in order to conform to their client's expectations. Tales of this determination by teleworkers to use the newer communication technologies were told by a number of directors and managers. *"I would get three to four texts a day letting me know what K is doing. It's good, keeps us in touch."* In contrast, H favours the traditional mode of ordering of communication actors: *"Texts, we don't send any, not policy, but I know the directors get texts from clients."* Thus, in a number of firms there were tensions between the preferred means of communication between the teleworker and the office and the teleworker and the client, which a number of directors appeared to ignore. They were, however, simply maintaining the obduracy of their networks.

Many younger actors within the networks of the firm in attempting to negotiate changes to the locations and types of communication technologies within the relationships were frustrated in their enrolments as the traditional modes of ordering prevailed. Therefore, to uphold the network truth of the importance of the clients, these actors switched networks. They stepped into the networks of the home and their linkages to the communications actors there, especially the mobile phone. These teleworkers and some in-office workers were, therefore, extending the networks of the home into the firm. On the other hand, the networks of HT, by locating mobile phones with their teleworkers, extended the firm's accounting network into the networks of the homes of those actors. Both of these actions, according to (Mol, 1999), have the potential to cause tensions.

The locating of the older communication technologies within the networks of the participating firms continued the traditional ordering of the firms which privileged the client, the office and the calculations. Teleworkers through the accounting network could access emails, but in most firms the agencies of the telephones in the networks of the home and the firm did not communicate directly with each other, disadvantaging the client. Yet, there were firms that maintained the privileging of the client by locating mobile phones in their accounting network, exchanging the importance of the client with the operating costs of these technology actors. Such innovative uses of these technologies by certain firms, especially in response to the technologies used by the younger business people, suggests future technological changes within the profession that may influence how the directors make telework meaningful.

The story of innovation, technology and telework

"Technology is simply a tool to allow that change to happen." (Manager at C).

The stories of the technologies fell into two groups. The most vocal being the traditionalists who told of their belief that *"most of our work is compliance and farming and I cannot see this changing in the future."* In their network view, there was no ripple of change, or stories of successful change with increased productivity, that would cause them to negotiate changes to the ordering of their networks. The profession to them is still isomorphically stable. Any changes, like the negotiations to locate skilled women with families in their home networks without changes to the network truths, were small. Consequently, these directors had confidence in the traditional technologies, as described earlier, to privilege clients, the office and productivity. If it is working, then why change?

A small number of managers and directors believed differently. To them the profession was going through a period of change. As the director at HR openly stated: *"the business model of chartered accounting has changed little over the last 150 years, and I suggest it needs to change."* In the past, change was driven by the agencies of new innovative technologies, for example the desktop computers which in the 1970s made extinct the multitude of bookkeepers. Changes today are also being driven by the new innovative digital technologies like smart phones, and cloud-based accounting programmes like MYOB and Xero that many younger business people have embraced. Consequently, these cloud-based programmes have the potential to significantly diminish the revenues of firms that relied on compliance, as most did as exampled by H: *"We probably do 85 percent compliance"* and at DKS: *"round 90 percent compliance, as we don't do auditing anymore."* These cloud-based accounting programmes have, therefore, influenced how some directors make meaningful the needs of their clients, for, as the manager at C pointed out: *"client needs have changed significantly; software has allowed this to happen."* Thus, stories told of going to the market to negotiate what translations clients wanted from their professional accounting partners, stories of tensions as firms negotiated changes to the ordering of their networks while retaining their traditional truths, stories of technologically driven changes that did not appear to have relocated teleworkers within the network relationships of the firms.

Stories of the influence of the client on the networks of the firms

"Who needs a chartered accountant when Xero already has the answer?" (Damien Grant, 2014).

Younger persons have never known a time without the latest technologies, so they rely on them all day every day. Consequently, as Dhawan (2012) pointed out, younger people aligned their focus on success with their cognitive skills and the relevant technology. Thus, the majority of the younger business clients have a *"need to have information available to them at any time so that they can make real time decisions"* (Dhawan, 2012, p. 1). The new cloud based accounting software can achieve this result for them, according to the manager at C:

> *The younger business owners are technologically very competent and decision-driven. They don't want to spend ages entering data into a programme. They want easy to use, easy to follow, easy to read programmes and they want to get the information from the programmes anytime and anywhere they might be. They have gravitated quickly to the web, so Xero being web-based in the cloud is the accountancy tool of choice for many. It's all there for them.*

Data can be entered and interrogated at anytime and anywhere there is an internet connection, as the director at FNS explains: *"You can be at the airport, say, having a coffee and think, I'll get my accounts up-to-date and you can because it's cloud-based."*

These technologies, according to certain directors and managers, will alter the relationship between the client, the teleworker and the firm, because the professional is no longer the keeper of the knowledge of the processes of accounting, as the manager at A explained:

> *Xero has changed accounting for many small businesses completely. The set up's easy with lots of support from the Xero's support team or, we can do it. Heck, most people are up and running within a few hours and are quite competent within a month.*

This view was supported by the manager at C:

> *It's not for everyone. With the older (accounting) software that small business possibly used you really needed someone to … who knew a bit about accounting. Now you don't. It's taken the mystique out of accounting. This program (Xero), once set up, is so intuitive that people can do their accounts quickly, which is what people want now. It's so visual that people can quickly see their cash flow, who hasn't paid them. Have you sussed it out?*

At that stage I had not, but that's remedied now.

These client networks have enrolled mobile devices and the new cloud-based accounting programmes like Xero and MYOB and located them within their network relationships to achieve the translation of their accounting materials for timely decision-making. Now with no need for a chartered accountant to complete their compliance, these networks determined that some of their actors needed additional knowledge to understand the translated financial accounts and how to use this new knowledge to add value to their networks. These actors were now determining what services they needed from their business advisors, who may or may not be chartered accountants. As a result, actors in some firms proactively negotiated with actors in the client networks and enrolled them in relationships that supported them to achieve their new translations. Therefore, what is the significance of these changes for the firms and their teleworkers?

The effects of these technological changes

Because of the adoption of the new cloud-based accounting programmes by certain clients and the need to diversify the income stream, four managers reported continuing attempts to get their directors to go and visit clients. Two other firms also told of encouraging staff, including teleworkers to visit, and establish relationships with their clients. However, as the manager at W reported:

> *the staff are given the direction to go and get more work, go and see your clients and get more work from your clients, but the staff say they can't do that because they have a budget to meet, I have targets to meet, so I can't spend an additional half an hour or hour with the client because then I will have write-offs.*

This tension between calculations, the traditional ordering of the networks and enrolling clients into new translations with the potential for altered ordering of the networks, is the reason this actor had difficulty enrolling actors into these changes. At S, the teleworker was encouraged to visit clients: *"A lives up the hill, we book meetings 2 to 3 times a week. A can also pop into the client's work or we also have clients who work from home. She will pop in and see them."* This changed accounting environment expects accountants, including teleworkers, to spend more time with their clients. As the director at HT explained: *"It's better to sit down with a client in a café and talk about their business, it's neutral ground."*

However, if staff visits to clients increase, then the need for large office space is questioned, an idea one the directors at C had actively explored:

> *It's funny, we have been having this discussion about whether we, because we are looking at building options, do we continue to look for larger premises to have or do we go more with the route of staying with this smaller office and have more people based working from home.*

Here, the possible reordering of the firm's networks to locate accounting actors in their home networks supported by communications between the networks of the home and the firm is being discussed. For this firm however, it was not the technologies that were driving the negotiations for change but the cost of the additional office space. Such negotiations would involve the removal of the obligatory passage point (Callon, 1986) of the office with its observing actors, which questions how the network will order its calculations of translation, its required productivity.

With enrolment of cloud-based accountancy programmes by business networks increasing, how might the networks of the firms negotiate the reordering of the relationships within their networks to respond to this potential loss of traditional income from compliance? Cooper and Taylor (2000) predicted that many staff who translate compliance accounts for clients, work most teleworkers commonly did, would no longer be required. They would become a casualty of the technologies of their client networks. This eventuality would leave mostly senior professionally trained teleworkers reviewing client-generated accounts or providing clients with business and or financial advice. Alternatively, these teleworkers and other in-office trained accounting actors could be upskilled, a cost that in some networks may not generate an acceptable return. The director at N, however, believed otherwise: *"Our clients know our staff,"* a view supported by Braverman (1974) (as cited in Cooper & Taylor, 2000, p. 557) who suggests that staff could be retrained by continuing to restrict the agencies of accounting actors, including teleworkers, by routinising their activities. Such routinisation could, for example, include templates to calculate internal rates of return, stock turn and investment decisions and, coupled with desk diaries, would allow semiskilled actors to accurately complete these new client translations. Thus, changes to translations, according to Braverman (1974), will result in new routines and new materials being compiled, reducing retraining costs and maintaining the required labour surplus. This locating of technology actors within the relationships to achieve translation through routinisation continues to minimise operating costs and maintain the privileging of the client and the office. Others, however, saw no reason to respond to such questions because of their strong belief in the on-going client need for compliance: "*It's not going to happen.*"

Directors of the market firms told of their clients' privileging the firm's website where, rather than visit the professional's office, they uploaded their accounts and lodged questions. This website, therefore, symbolised to these actor clients the firm's place of work, the office, with its physical location being immaterial to them. Thus, through the obligatory passage point (Callon, 1986) of the website, communications were established between the client networks and the teleworker colocated in the networks of the home and the firm. To these younger clients, where their translations were completed was immaterial. On the other hand, location was material to many of the networks of the firms because of their need to achieve their required calculations and consequent labour surplus.

The networks, therefore, were negotiating with their actor accountants to reorder their locations within the relationships to give them agency to regularly visit client networks. There they could negotiate and enrol these client networks into new or existing translations to provide additional revenue streams for the firm. However, these new translations, in turn, may require cultural symbolic, political, economic and technological changes to the ordering of the networks of the firm and the actors located within it. Therefore, what were these changes and how might they impact on the location of teleworkers within the networks of these firms?

Examples of changing modes of ordering resulting from the new technologies

A small number of firms, believing that the chartered accountancy profession would be disrupted by the technologies, were proactively strategising to take advantage of this change. As the director at C commented: *"Technology is simply a tool to allow that change to happen."* Two such strategies by firms were apparent. The first was to maintain the existing traditional patterned networks of the firm ordered for compliance and then, from this focus, to leverage additional revenues by adding to the agencies of specific actors client training in the new cloud-based accounting software and associated good business practices, to help clients to add value to their networks. The second strategy was to align communications between the networks of the firm and the client at critical obligatory passage points (Callon, 1986) understood by the actors as 'partnering', in order, to provide management assistance to that business. This strategy required a reordering of the accounting network to facilitate both the translation of client materials into compliance accounts and, in parallel, the translation of client-generated compliance accounts into business advice to actors in the client networks.

To educate clients, several firms ran regular client seminars, usually after work and normally conducted by one of their senior staff on topics of interest to their clients. For example, A regularly brought in guest speakers.

> *Every month we have a 1-hour session here. We had one last Wednesday night about debt collection and management and we had a guy down from Auckland, a guest speaker for the night giving tips on how to collect the debts. Planning for better days, we had a good turnout for that. Every second month we have something to do with Xero. Xero is big out there, so there is no going back on that one.*

This network had communicated with the networks of its clients and enrolled them in education programmes to change the ordering of their networks to achieve increased productivity through better business practices. The manager openly noting the reason for these seminars was to leverage additional revenues from its compliance work. However, these derived revenue streams were an effect of the new relationships within the firm's networks constructed by the manager as encouraging new business. The firm's teleworker was also involved, because *"F is known to some of our clients and because of her expertise in trusts, she was ideal to lead it."* The networks of this firm had negotiated minor changes to the location of actors within the relationships to achieve the translation of client training. In this firm, there was no tension between productivity and training time, as F was remunerated on budgeted, chargeable hours.

Partnering is an emerging strategy aimed at adding value to the client's business by the accountant working with the client to provide in-depth management assistance to the business. Part of this strategy was the acceptance that clients would do their own basic accounts, so *"we need to assist them to do so."* The manager at C, in providing this unexpected answer, also provided a possible change in direction for some firms:

> *We have a lot of clients coming on board now that we are hand holding. Some get monthly others bi-monthly (help) depending on the level they are at. The partners or the seniors hand hold, there's a lot of that going on and that is where clients are seeing value. We have had two clients recently completely turn their businesses around.*

This firm was one of several working with businesses to move the role of the accountant from compliance to one of a business partner, advisor or mentor who reviewed the cloud downloaded accounts from their Xero or MYOB clients and who, from an analysis of these accounts, provided business and financial advice to enable the clients to reduce business risk and increase their profitability. The objective of this strategy was to move the accountancy business model to a three-way agency between the business, the accountant and the technologies, with the objective of adding value to both the clients and the firm. The directors at HT demonstrated this tri-agency when a director, the client and the teleworking accountant handling the client's account met collectively to determine the future of specific business assets of the client. As the client lived in the South Island, while the director and teleworker were in different locations in the North Island, the meeting was held via Skype on iPads and smartphones with all the required documents in Dropbox files for reference.

Working differently, but with the same objective, C provided regular webinars for its clients:

> *We are putting on webinars for free for our clients and we have a whole programme of webinars lined up for this year, so it will be interesting how clients respond to that. We are hoping that the clients that are more engaged, we will have more contact with them, for they will be wanting more of the value-added services we can provide.*

Rather than conduct face-to-face seminar-type training, this firm opted to use webinars because *"this form of technology is what our intended audience wants us to use."* Webinars could also be saved to, and later archived on the firm's servers and made available to clients via the firm's website. *"It's like a personal YouTube library."* According to this manager, *"someone working from home could equally lead that webinar over someone who is resident in the office."* Furthermore:

> *We see that as an opportunity for people to work more easily from home. You can do both, for I prefer if I am preparing like a webinar, or doing work where I need some space and quiet, I prefer to be out of the office doing that stuff I really need to concentrate on because I do not like distractions. So, we would definitely be open to that, so we could end up where people do not have permanent desks, almost an office environment where it is all hot desking.*

Here, the manager supports teleworkers creating and fronting webinars, relating his need for quiet to produce them with the symbolic peace of the teleworker's home. The skills the teleworkers would need to produce a webinar are not articulated, however, both teleworkers in this firm were chartered accountants and so they would have the required technical accounting skills. If the networks of the firm continued to be ordered to privilege productivity, then where in the relationships would the actors be located to achieve the translation of their knowledge into the creation and presentation of webinars and, how would their surplus labour be calculated? The manager was, however, silent on these calculations.

Additionally, this firm offered individualised client training:

> *We use a tool called 'Join Me' which is a screen-sharing and collaboration tool. I use it a lot for training of the contractors (teleworkers) or for support, so if they have an issue or need to do something in Xero, then I will tend to do a Join Me meeting with them, so we can share screens and I can show them visually, train them visually in what needs to be done and that is working very effectively.*

Here, the manager and the client can have face-to-face learning sessions through the medium of the cloud-based software using computers or smartphones. Thus, the location of the accounting actor, the trainer and the learner, is immaterial because the learning can occur anywhere there is an internet connection.

Thus, the networks of C continued to be ordered for compliance, but the firm had added another network called education. In this network, relationships have been negotiated with actors to achieve heterogeneous translations, however, the calculations appear to be still in negotiation. This new network with an increased number of technology actors communicates regularly at obligatory passage points (Callon, 1986) with networks of clients and other networks within the firm. To achieve this, the new network reaches into the relationships of the accounting network to colocate selected actors in both of these networks. Thus, their agencies are dually available to assist in the translations of both networks. However, there were no stories of teleworkers being colocated into education networks, just stories that teleworkers could be so located there.

These market firms were in the early stages of negotiations to change the translations and, therefore, the ordering of actors within their networks; changes that continued to be influenced by the traditional mode of ordering based on translation for compliance. Teleworkers, however, were not being enrolled into these changes, thus, they remained located within the traditional modes of ordering for compliance. Those with the potential to be enrolled had the knowledge through their professional qualification to interpret the client financial calculations and relate these to proven business practices in context. Given most teleworkers were not professionally qualified, most would have limited opportunities for enrolment.

Looking back

Technology actors located in relationships within the participating networks shaped, through their agencies, the activities of other actors within those relationships to achieve the three truths of the networks, the privileging of the client, the office and productivity. Nevertheless, this ordering was according to Law (2001) in a “continuing process of movement” (p. 293), as networks reordered themselves through negotiated changes to the relationships of actors within, affecting both their internal and external environments. These were negotiated changes that in chartered accountancy firms were primarily initiated by the agencies of the technologies. The introduction of the desktop computers, spreadsheet, productivity and cloud-based accounting software, virtual personal networks and remote access have all resulted in negotiated changes within the networks of the participating firms because they maintained the network truths.

After computers, the email and telephone were the most common technology actors the networks enrolled into their relationships since these assisted in client retention while minimising network costs. However, these older cost-effective communication technologies caused tensions with the younger actor accountants and younger business client actors, because these younger actors in client networks were located with and shaped by the newer technologies, the mobile phones with their ability to text, Skype and access Facebook. Therefore, to continue to privilege these clients, teleworkers and other in-office accountants stepped back into their home networks to use their mobile phones to communicate with actors in client networks, blurring the boundaries between the two networks.

Actors within the networks of all the participating firms were also shaped by the agency of the office actor that required them to pass through its obligatory passage point (Callon, 1986), a mode of ordering informed by the accurate completion of timesheets by actor accountants, including teleworkers, verified by observation and linked to productivity software. However, teleworking actors who were located in their home networks could not be observed with the consequence that their timesheets could not be verified. Thus, the technological panopticon was incomplete, as there was no software-generated or observationally verified data from the home networks of the teleworker. To the network of the firm, the linkages within the productivity network were incomplete; thus, the calculations of translation were equally incomplete, which the actors in the network constructed as risk. That said, verification data was available through, for example, the productivity software and video conferencing, but the agencies of these actors were either not located within the networks of the firms or those of the home, or not attributed to specific actor’s agencies.

Consequently, the location of technologies within the participating firms both promoted the potential for actors to be enrolled in teleworking and discouraged this enrolment. The ordering of the digital technologies assisted accounting actors in negotiating enrolment into telework by providing, through their agencies, access to the network's servers and accounting software. Translation of client financial materials could now be completed from within the home network. Nevertheless, 'gaps' between the agencies of certain technologies constituted risk to the network truth of productivity, a risk which the networks minimised by grounding accounting actors in the physical office.

Younger business people wanting immediate access to information via the digital technologies to make real-time decisions were no longer content to wait until month, or years-end for financial information. As a result, these actors negotiated and enrolled the new cloud-based accounting programmes into their network relationships to achieve translation of their accounting materials into compliant accounts that they could interrogate anywhere there was an internet connection. Consequently, basic accounting processes were no longer the exclusive domain of the professional accountant.

To take advantage of this change, several of the participating firms identified with their clients that the changed ordering of their networks was incomplete in two areas. First, some actors in these business networks did not have the knowledge the agencies of their locations required to translate the accounting information into compliance. Secondly, actors within these client networks had limited knowledge to make the resulting translation, the accounting reports, meaningful, thus inhibiting the networks ability to add value.

As a result, these firms adopted one of two strategies. The first was to introduce their client actors using cloud-based accounting software to the best accounting and business practices through regular seminars. This strategy was used to promote these firm-led services to complement and increase their traditional ordering for compliance as the major revenue source. The second strategy, was to support client actors to complete their own compliance accounts and to sell to these client actors financial and business practices to add value to their networks. Both strategies required negotiated changes to the ordering of the networks of the firms, negotiations that varied from firm to firm. C, for example, enrolled actor accountants into a new network ordered to translate, through training, the incomplete knowledge client actors had of how the cloud programme generated final accounts could be used to add value to the client network. A, on the other hand, increased the agencies of specific accounting actors within the accounting network to offer to their clients training in good business practices. With two exceptions, these changes did not include teleworkers. They remained within the relationships of the accounting network translating client materials into compliance, possibly because the majority of these teleworkers were in-office trained and to retrain them would be costly in terms of time and lost productivity. Two directors, however, would disagree, since they had met the expectations of their younger clients by equipping their teleworkers with the new communication technologies, the mobile phones. These new technology actors located in the networks, changed the ordering of these networks and therefore the mechanics of power, to achieve the changed translations of financial training and client mentoring for client networks. These changes also affected the calculations of translation, because the traditionally used calculations based on budgeted hours no longer applied. New calculations based on actual hours charged or on budgeted hours aligned with contractual agreements were being developed. However, these continued the reliance on the nontechnology materials, timesheets and observation.

This chapter, the last of the analytical chapters, has unpacked the technological dimension of the networks of the participating firms just as the previous three chapters have analysed and unpacked these networks using the cultural symbolic, the political and the economic dimensions. An analysis that has focused on how and why these teleworking actors were located in relation to other actors, for example, the technology actors, within the networks of these firms, because it is from how these relationships are cultural symbolically, politically, economically and technologically ordered that the directors constructed their meanings of telework and communicated these to the actors within these networks and to the social.

The next chapter brings together these four unpacked dimensions and reflects on them to understand how actors within the networks have negotiated to enrol others to be located in the home network for the purpose of translating client financial materials.

Chapter 9

Discussion: How Did the Networks Construct Telework?

Introduction

Here I am, a manager, resident in the network of the office that lives within a web of relations that constitutes the firm I am employed in. My work is directed by a web of relationships between the actors, both human and nonhuman, and the processes and practices that Law (1992) calls a “patterned network of heterogeneous materials” (p. 380). These determine my identity in this network and are symbolised through my identity role-playing within the firm. The influence I have as a manager within these networks is related to my placement within the arrangement of the relationships that constitute the material. However, as an agent within these materials of this network, I am also subject to influences from other networks within and outside the firm which are trying to influence the materials within the network I reside in to their advantage.

With the workday over, I return home still connected to the network of the office via the material relationship of the mobile phone. However, the importance of this relationship with the office network soon diminishes, as my return home immerses me in the symbolisms of the networks of the home, making me part of the materials of that network and dictating the roles I must play within that network. Then, my role changes again to that of a PhD student and it is off to the home office and the networks of academia that I go, there to immerse myself in the materials, the stories the directors and managers of chartered accountancy firms told of their understanding of telework from their position within the networks of their firms, stories that were told in the analytical framework that constituted the previous four chapters.

In this chapter I will analyse these stories from the analytical framework using ANT. In doing so, I will follow Law (1994) who suggested that to understand the firm one needs to understand the connections and tensions within the networks of that firm. Therefore, in this chapter I will take his advice to try and uncover how the directors and managers understand telework through first, unpacking and secondly, understanding the connections and tensions within the networks of the various firms. To do so, I need to briefly return to the analytical framework.

Themes from the analytical framework

There were three themes that were repeatedly told by the directors and managers in each of the four frames. First, every director or manager strongly emphasised the importance of the ordering of the networks for productivity, because the economic wellbeing of the firm across both the networks of the firm and the home depended on this. Secondly, the majority of directors and managers told of tensions resulting from differing modes of ordering that existed between the networks of the office and the home. Thirdly, the traditional modes of ordering that were designed to privilege compliance productivity were now being challenged by directors who privileged the digital technologies to achieve additional revenue productivities. Each of these themes will be discussed in order to unpack how the directors of the chartered accountancy firms have constructed their meaning of telework.

Telework and productivity

The stories of the importance of productivity

From the earlier chapters on the political and the economic dimesnsions, the stories all but one of the directors and managers told continually stressed the need for their firms to be productive. This lesson, and the ordering of materials within their networks to achieve a high percentage of chargeable hours, the directors had socially learned from their relationships across the chartered accountancy networks: *"Here we would expect at minimum, eighty percent of all working hours to be chargeable."* This firm, typical of most, achieved its required productivity by arranging the materials and the relationships between the materials in a pattern to maximise the required outputs, usually client compliance accounts, while minimising the labour input. This ordering of the interrelationships within the networks between the accounting and the technology actors was designed to generate a labour surplus that paid for the nonproductive materials in the networks and gave a surplus to the directors. A pattern of ordering that symbolised these actors, including teleworkers, as costs, or revenue generators, to the network. As one accountant put it: *"I have become chargeable"* (Covaleski et al., 1998, p. 293). Thus, the networks were ordered to achieve the network truth of productivity by minimising actor agency costs while maximising the earnings related to those costs, a truth all directors applied to telework.

The principal reason the directors and managers were so concerned about productivity was client retention. Most clients arranged within their financial networks the materials including the actors, processes and the technologies to complete their monthly accounts. However, most of these client firms did not have within their networks actors skilled in completing final accounts. For these, the client network relied on the skilled actors in the chartered accountancy networks to review and complete the requirements of the statutory bodies. With these networks competing for this compliance work, the only competitive advantage these firms had lay in how they arranged the relationships of materials to achieve a reputation for satisfying client financial needs, or to reflect a competitive fee structure, or to have skills clients required. It was reputation that kept clients and not costs according to the manager at WDN, who told of a client who had been with them for 30 years, and, by the manager's own admission, theirs was not the cheapest firm in town. This reputation was built on an ordering of the materials, the actors, the processes and the technologies within their networks to build confidences and comfort between the network and those of its clients. This, however, was an ordering based on the office as the obligatory passage point (Callon, 1986) that marginalised telework. According to the manager at DKS, its advantage lay in the fee structure: *"If the firm did not meet the market fees for compliance work they would have few clients."* Thus, the relationships between the materials within the networks at DKS were arranged to minimise costs and to maximise outputs to keep client fees similar to those of other local firms. Since all of these firms did compliance work, and their directors had all socially and professionally learned how to order the materials within the networks to achieve maximum productivity, their modes of ordering of their networks were very similar. For example, within their networks all firms used accounting and productivity software linked to budgeted client hours and productivity reports on each accountant and teleworker. Thus, the processes, or the relational bureaucracy, that constitutes the mechanics of power within the networks of the firm were arranged to drive productivity to maintain client fees while minimising agency costs in terms of time.

Stories of ordering to maximise productivity

To all the directors and managers, the ordering of materials within their networks to maximise productivity, to maintain the network truth, was to them an on-going, normal activity. Consequently, they continually negotiated with actors within the networks of the firm to order the relationships between actors to achieve the required calculations of translation, the required productivity. This ordering for the economic productive, Law's (2001) "continuing process of movement" (p. 293), informed how actors were located within the network relationships to minimise their collective agency time in the achievement of client translations. This was a pattern of ordering that grounded the networks in the productive space of the office, because there the correct application of agencies by the actors could be verified by observation. Nevertheless, networks, being cost conscious, were prepared to negotiate with and enrol skilled women accountants in changed network relationships that retained their skills, allowed them to work from home, and maintained the network truth of productivity.

Thus, the decision to allow an actor to telework was informed by the economic, the need to maintain the network truth. This decision-making, according to the stories, revolved around three symbolisations or economic filters. First, there were the stories of teleworkers who were symbolised the same as in-office accountants who, as they posed no risk to the productivity of the network, were located within the network relationships in the same way as the in-office accounting actors. Second, and most common, were the stories of teleworkers who were symbolised as skilled on-call accountants who were available to work during the busy times. These actors, not located in the office and influenced by the rich symbols within the home in which they were located, breached the links in the control network of the firm, because they could not be observed in their work environment, a productivity concern the network actors constructed as risk to the productivity truth. Third were those full, or part-time teleworkers located in the home, symbolised as skilled accountants who, like the on-call accounting actors, were understood to pose a productivity risk because of their conflicting agencies.

Attempts at a purity of ordering

Where the directors understood teleworkers as similar to in-office accountants, their learned reality of teleworkers was of a professional or skilled accountant, one who had a demonstrated history within the networks of the firm of accurate completion of client accounts and as someone who could be relied on to achieve her required annual and per client productivity targets. One who, by arranging the materials within the networks of her home privileged her paid employment within that network, as the manager at T described.

> *The two people I have in mind are both female and have children; both are really good, one exceptional in her profession and they are only here 1 day and the other 2 days a week and the rest they do from home.*

These teleworkers were skilled professional accountancy actors who privileged the office as the correct place of paid employment by working there regularly at least 1 day a week. As a result of their compliance with this mode of ordering, these teleworkers were trusted to maintain their agencies within the relationships of the firm and to achieve their determined productivity despite being located in the social space of the home. Consequently, they were ordered similarly to other in-office actors. Both used the in-office accounting programme to complete client work, both used manual timesheets as part of the reporting mechanisms of the productivity network, both were paid a salary, and by being present in the office, the relationship between their outputs and remuneration could for the most part, be evidenced visually. These teleworkers, therefore, reflected the network truth of productivity, consequently, they could easily exist within the traditional ordering of the networks of the firm.

The organisational culture of the profession was also an attempt to achieve a purity of ordering, as reflected by T's teleworkers above. They, and all accounting actors, had been trained within the network privileged productive space of the office where they had learned the network's pattern of ordering which was continually reinforced every day by their relationship-directed translation activities and by the symbolisms within the office. Consequently, if a person were to telework, there was an expectation that the actor would continue to act, to exercise her agencies, within her web of relations, just as she did in the office. The tension for the networks, as expressed by the directors, was that in the home there was no reinforcement through the symbolisms of the productive space of the office, potentially allowing the actors to vary their agencies which, in turn, could impact on their ability to achieve their chargeable hours, a breach of the network productive truth. Such director-told tensions appeared to be mitigated if teleworkers spent time each week working in the office: *"Mary puts in a full 40-hour week. She works mornings here (in the office), then works at home in the afternoon and evening. Really works well for us."* Here the actor worked within the web of relationships that privileged the office as well as within the home network. However, many directors had actors who wished to work from home part-time or on-call. If these actors were to telework, there would need to be negotiated changes, informed by the economic, to the traditional mode of ordering.

Loss of purity

A large number of directors symbolised their teleworkers as skilled on-call accountants who, being at home on maternity leave or caring for their young families, were available to work on client accounts during the busy times when the in-office staff did not have capacity. These teleworkers, being employees, were inactive actors within the networks of the firm, who became activated when client work was made available to them by the network. However, if these women teleworkers, and they were all women, were offered client compliance work, the directors were concerned that the society ordered roles of women to manage the home and family within their home networks would take precedence over their assigned work roles within the networks of the firm. From the perspective of the networks of the firm, teleworkers who privileged the ordering of the home were not aligned to the patterning of the networks of the office that were designed to achieve the required productivity. Therefore, their actual hours worked on client accounts might not align with the budgeted hours for that job. This point was made by the manager at T: *"The preference is still for them to be here (in the* *office),"* because, in the office, the network relationships are monitored digitally and by observation, thus allowing an actor in the productivity network to intervene as appropriate.

From the economic dimension, because of the loss of observational monitoring of the productive hours, there appeared to be no, or little, evidence of a relationship between the chargeable hours worked and the salary paid. This issue the directors and managers punctualised as risk, a risk that there was potential for salary costs to exist without the income to offset them, causing tensions within the accounting network called unbudgeted overheads. This possibility led a director at HT to bluntly say: *"you've got an awful lot of salary costs and not a lot of revenue coming in you are going to be doing something about it aren't you?"* The directors' answer to that question was to renegotiate the relationships within the networks to link these teleworkers directly to the directors and to align their remuneration with their outputs achieved: *"If they were prepared to go to a percentage of the work done, I think that would be fine."* Here, the director at C is recommending that the on-call teleworker be paid a percentage of the client fee resulting from the rearrangement of the agencies and relationships within the accountancy network of the firm. Other directors similarly ordered relationships to implement payment by the client budgeted hour. In this way, the directors negotiated with these on-call teleworkers to change the network relationships so that the teleworker actor could be 100 percent productive. The network truth was maintained. Consequently, the directors were prepared to move away from one pure mode of ordering within their networks to two, possibly three, different modes of ordering of staff remuneration and productivity. Nonetheless, their motivation to negotiate the relationships within the networks of the firm was to maintain productivity, not the encouragement of telework.

An alternate view expressed by several directors was their expectation that the teleworkers would conform to the same ordering as the in-office accountants to safeguard productivity within the networks of the firm as evidenced by the manager at BYD: *"Yes, once their maternity leave is over, I would expect them to be back in the office."* (This researcher*: and if they wanted to work from home?): "We might have some concerns about that."* Thus, once the sociolegal obligations were completed, there was an expectation that these actors would return to their locations within the network of the firm, a return to a purity of ordering of the economic.

Then there were stories of teleworkers whom the directors symbolised as skilled accountants who worked full, or part-time but, like the 'on call' teleworkers, they were not considered to be part of the traditional mode of ordering of the firm. Similar to the first group, these teleworking actors were located within the patterned relationships of the accounting network with defined agencies to assist in achieving client compliance. Nonetheless, in terms of the networks, because these teleworkers were located in their home networks, the agencies of the productivity actors were excluded from observing the accurate completion of their timesheets which were an integral part of the traditional mode of ordering for productivity. Consequently, there was potential, because of the influences of the symbolisms within the home network, for the teleworker to mislead the productivity actors regarding the hours worked on client translations, possibly resulting in *"an awful lot of salary costs and not a lot of revenue coming"* into the firm. Essentially, without the accurate recording of chargeable hours: *"We are on the 6-minute rule, (timesheet) and we will never get away from it, as it is the best way of measuring the team member's time,"* the exchange of agreed productive time for salary could not be evidenced. As a result, the networks were concerned to negotiate an alternate ordering of relationships for these teleworkers so that they could have productive confidence in them. Consequently, the directors negotiated the reordering of relationships to change the remuneration of these teleworkers to align with their outputs. This alignment they achieved through negotiations to exchange the teleworker time, based on the total budgeted hours per client job, for an agreed hourly rate or for a percentage of the invoiced amount charged to the client. Under this exchange, the teleworker was 100 percent productive. On reflection, if the networks constructed the meaning of telework through the network truth of productivity and teleworkers could be 100 percent productive, then why were there so few accounting actors teleworking? A possible answer is either, that the traditional ordering by the firm and the social privileged the office as the place of work or, because the changed exchange based on productive outputs was not acceptable to the in-office accounting actors. However, from the economic perspective, with teleworkers being full or part-time or on-call, there could be no purity of ordering.

Of power and productivity

Politically, the directors believed they had both authority and knowledge power to locate themselves within the patterned relationships so they could control and enhance the achievement of the required relationships between outputs and time. Yet, as a manager working within administrative networks, I often feel there is great resistance when I attempt to make such changes. This resistance, I suggest, is the result of the obduracy of the networks. As the director at N talking about timesheets put it: *"it's going to take some balls to push the button on the whole thing. Ok, no more timesheets. Scary eh!"* Yet, directors spoke of their ability, their network positional agency, to make changes to relationships: *"No, they don't get an option. They are paid a percentage of the client fee."* Here, a director was talking about a person who was an actor in the accounting network of the office and was transferring to telework because the network of the home was prioritising her need to manage her young family over her need to be part of the materials of the office.

Perhaps because the directors were the owners of the firms, they believed they could control or influence the mode of ordering of the networks. This thinking follows that of Callon (1986) and Law (1994), both of whom reinforced the need for agents to negotiate the establishment of relationship links between actors within and between networks so that the desired outcomes could be achieved. These agency lead negotiations were essential they noted, for actors in any network did not naturally form focused relationships, in fact, they acted heterogeneously. This behaviour was something the directors and the chartered accounting profession appeared to be aware of as the timesheet issues demonstrated. But, the modes of ordering of the firms were traditional. They had been in place for decades and reinforced by social and professional learning. As a result, the negotiated changes to the relationships within the networks of productivity and accounting to allow selected accounting actors to telework were essentially minor, and maintained the three network truths. Consequently, I suggest, that isomorphically the directors have less influence over the webs of relationships within the networks of their firms than their stories led me to believe. This conclusion suggests that the directors, positioned in the network of relationships, exercised the agencies embedded in that position and in context, related these agencies in story form as their construction of realities, that included telework.

Stories, telework and the tensions between the office and the home

Turning now to the second theme, the location of the teleworker and how their home location with its own modes of ordering, is, according to the stories, potentially a cause of productivity tension to the office-located directors. Stories, particularly those in the earlier chapter on the cultural symbolic, tell of director-understood tensions between the home and the office as places of paid employment. These tensions, according to these stories, arose because the directors and their clients symbolised the home as the place of the family and not as a place of paid employment. The latter they symbolised in the form of the office where all the symbols of paid work resided. However, for the directors, the real tension lay between the perceived teleworker productivity in the home and the known productivity in the office.

Modes of ordering that privilege the office

From the symbolic dimension, a number of directors and managers considered the physical office to be a symbol to clients that the trustworthy and knowledgeable professional was located there: *"Our* *office is not very professional at the moment. We need to have a more professional space for client meetings."* Here, the manager at C was acknowledging that the symbolism projected by the firm's client meeting space did not align with the client expectations of a space the professional trustworthy accountant would be located in. This symbolism of the professional was important in attracting potential clients who then based their decisions on which firm to contract with primarily on fee structure, their history with a firm or for specific financial and or management skills. Consequently, firms like WDN aligned their patterned networks to symbolise client network satisfaction:

> *One of the things here is our availability to our clients. If a client pops in, we like to see them; we like to be hands on … We want our clients to ring up and have access to our staff members.*

To WDN, the physical office symbolised the location of the professionals to their clients. The directors, therefore, ordered the relationships within the accountancy network to satisfy clients' demands that their client manager be available in the productive space of the office to take their telephone calls or to answer their queries when they visited the office. Thus, in this network the office continued to be reinforced as the privileged productive space (Watkins, 2005) to both the clients and staff. This traditional mode of ordering, symbolising the importance of the office as the place of work of the professional as the network truth, marginalises actors who work, or wanted to work, from the home network. Hence, the manager at T's comment: *"Why would they want to?"*

From the political dimension, arranging the relationships of the materials to privilege the office and to maintain this ordering with little change over considerable time resulted in the actors within the networks of the firm understanding this mode of ordering as the truth, a truth which, according to Kundra (1992, p. 252), *"promoted collective values, beliefs and identities,"* or in other words, an organisational and professional culture. It was a truth that the actors replicated when they changed firms. It was a truth the actors tried to replicate when they became teleworkers or went home to work. It was, for this reason, that the Big Four required those studying for their professional examinations to always be present in the office and they reinforced this demand through the specific ordering of the relationships of, and between, the processes, agencies and technologies that constituted their training. Nevertheless, an actor, to continue to reflect this learned truth, must continue to be part of the mode of ordering of the firm with its office symbolisms, uninfluenced by other arrangements of relationships. Otherwise, actors may adopt changed patterns of ordering as their new organisational culture. This accounting culture generated by the network's mode of ordering informed how the directors and managers constructed their meaning of telework. However, teleworkers were no longer integrated into that mode of ordering that reinforced the network truths. Thus, without the cultural reinforcement from the office-privileged network, the directors were concerned that teleworkers would adopt the culture driven by the networks of the home, which posed a significant risk to the firm's productivity. Perhaps this is the reason why teleworkers who regularly worked in the office at least 1 day a week were more productively trusted. They regularly reconnected with that network of relationships which reminded them of their required cultural behaviours.

In ordering to privilege the office as the place of the productive, several firms like M involved elements of the symbolism of the home. The manager there told me, *"We are a family here."* For Clegg (2005), this ordering of relations of the material to create a space that signified the social within the productive space assisted in privileging the networks of the office, for, the social space symbolised selected activities from the web of related activities that constituted the network of the home, such as celebrating birthdays, reflecting constants in the lives of the staff. These activities which reflected specific roles within the networks of the home were formed and related to other activities of the material that directed actors to attend the office for work. These activities were built into the ordering of relationships within the networks, like supporting the family and not letting the family down, that became accepted by the actors as the truth. Consequently, actors felt guilty not being at work in the office, guilty for not being actors in the materials of the networks of the firm. If this was how the network constructed accounting actors, then telework, as a consequence, was marginalised.

However, we should not lose sight of the reason the directors ordered the networks in this way. This traditional mode of ordering that reinforces the culture of the profession is political; it is what Law (1992) referred to as the mechanics of power, purposed to achieve the required calculations of translation. An integral part of the mechanics was the ordering of actors and their agencies within the networks in the productive space termed the office. There made visible and present, actors carried out their roles and were reinforced in the organisational and professional cultures, that is, the mode of ordering of the firm.

Nevertheless, the networks of the firms were also influenced by the networks of the social, as actors go to a place of work leaving the home to the family and leisure. The office, therefore, is the space where actors are made visible, the space where they carry out their roles and reflect client perceptions of the profession. The office was a productive space that gave meaning to the actors located there and also one with a political dimension that influences and informs the modes of ordering of the networks.

Modes of ordering that privilege the home

Homes like offices were comprised of networks of relationships that through agencies directed activities to achieve translations. Also, like the office networks, these networks of the home were influenced by the structures of society and its symbolisms. Thus, teleworkers working from home or other staff who went home irregularly to work became part of both the home and the office modes of ordering. Given that the home and office networks of ordered relationships of actors and their agencies are discrete, since they are ordered to achieve different translations, those who work between them must feel some tensions between the two.

Such tensions were vocalised by directors and managers who told of regularly going home to write a report, or review sets of accounts, or create a client training blog in order to avoid the distractions and interruptions of the office, or to catch up on work during the weekend. However, if they spent a longer period of time working from home, they became uncomfortable, because all around them were the symbolisms of the networks of the home encouraging them to undertake the role identities the networks of the home expected of them. This conflict resulted in the directors and managers telling stories about feeling the need to do the chores, feed the chickens, read a book in the sun and assist children who did not understand why dad was not undertaking his usual home roles. What the managers and directors were missing were the symbols that privileged the office, symbols that helped locate them in their pattern of relations within the networks of the firm which, in turn, defined their roles and gave meaning to their encultured truth that required them to achieve the agreed calculations of translation. Thus, they now felt guilty about being organisationally underproductive. These feelings reinforced within them that the office was the correct location of work, a truth they then communicated to other staff in the office, thus reinforcing the existing office-privileging web of relationships within the firm.

The discomfort the managers and directors felt while trying to work from home was, therefore, related to two opposing networks, two opposing modes of ordering, that of the productive and that of the social. Each defined the roles and expectations the respective networks had for their actors. However, by going home to work, the managers and directors carried into their home their professional culture, their work ethic as defined by the mode of ordering of the office. Yet in the home they were surrounded by the dominant symbols that defined their expected roles in the home networks. The tensions between the two network expectations led to a perceived inability by actors to appropriately carry out either of these symbolised network roles resulting in feelings of discomfort and guilt.

The home, therefore, is socially ordered to emphasise the roles the people in the home play in achieving the home-related outcomes of rest, recreation and family. The predominant role, however, is that of the woman who is socially symbolised and relationally arranged in the networks to manage the home and the family. Thus, we associate the home with the feminine. This the directors understood, because they voiced their expectations that teleworking women would prioritise their roles within the home network, especially those related to children, ahead of any paid work: "*It has* *only been when there are children at home. It has always been about children."* Here, the manager at WDN articulates how she, within the network of WDN, has constructed the meaning of telework. For her, teleworkers are women who give priority to their family-related roles within the home networks, while also remaining within the networks of the firm carrying out their assigned roles full-time, part-time or on-call within both networks. Certainly, all teleworkers were women, thus confirming how women are structured within the networks of the social and, reflected in the networks of the home and the firm. However, because of the director-perceived tensions between the office and the home networks, telework raised red flags for the directors in terms of the potential for lost productivity.

Yet, telework was accepted by the networks despite these tensions. It was accepted as a means to retain actor skills, although only after negotiations to alter the relationships within the networks so that the network truths of client importance and productivity were addressed. Two directors, however, went further by taking advantage of the newer digital technologies to renegotiate relationships between the teleworkers and the technologies, aligning these with similar ordering of the client networks to achieve the required productivity of both.

Of digital technologies and telework

The stories this theme is drawn from illustrate how the different strategies the directors used to order the relationships between the actors, including the technology actors, to achieve their required translations influenced how directors constructed their meanings of telework. The directors of the traditional firms were actors in patterned relationships with and between other actors, including the technologies, ordered to generate both compliance for their clients and revenues to fuel the networks of the firm. These relationships were homogeneous across most of the networks of firms, the result of decades of network learning. They constituted a mode of ordering that included teleworkers and the in-office accountants in relationships with the technology actors to achieve the required calculations of translation, the required productivity with its resulting surplus labour. The only difference was that the teleworkers, who were physically located within the networks of the home, crossed over the work–home boundary via the internet to join the networks that ordered their agencies within their employing firm.

This traditional mode of ordering with its stable relationships between the human and nonhuman actors was aimed at the completion of client compliance in the most productive manner. To the manager at W, however, this form of ordering prevented the teleworkers and in-office accountants from adding value to their clients' businesses: *"I have targets to meet so I can't spend an additional half an hour or hour with the client because then I will have write offs,"* while the director at HT called this mode of ordering *"flawed because they do not have a working relationship with the client."* These expressed concerns about the appropriateness of the traditional ordering for productivity arose because *"The younger business owners are technologically very competent and decision driven."* Thus, for two directors and managers the future lay not in compliance, but in assisting clients to use the results of compliance to add value to their businesses through better collective decision making.

These clients were younger business people who were using the new cloud-based accounting software, because they were very comfortable using the newer digital technologies, as the manager at C explained:

> *Xero has changed accounting for many small businesses completely. This programme, once set up is so intuitive that people can do their accounts quickly which is what people want now.*

Consequently, these younger business persons, by adopting this cloud-based accountancy software, had reordered the relationships within the networks of their firms to complete translation of accounting materials into compliance accounts located in the cloud. This privileging of the agencies of technology by clients reduced their need for traditional accountancy services which, in turn, has the potential to diminish the influence traditional chartered accountancy firms have had over their clients.

To meet this changed demand for financial services, two directors also enrolled newer technologies within their firms' networked web of relationships which aligned their networks with the financial networks of their clients. Directors told stories about the positive use by teleworkers of mobile phones, mobile video conference meetings and the use of collaborative software both between the teleworker and their clients and between the teleworker and the office. They also told of the increased use of web portals for client communications and transfer of data, all reflecting this reordering to privilege the technologies in the relationships with actors within the networks of the firm, strategies designed to enhance the delivery of productivity and client financial requirements.

Additionally, according to the manager at A, this reordering of the technologies in relation to the human actors increased the labour surplus in firms, resulting in a higher return on their capital investment in their actors. In other words, the reordering of the relationships between the human actors and the technology actors resulted in increased productivity. However, this realignment of the relationships between the actors and the technologies within the networks of the firms to align with those of the clients did not achieve agency over the financial networks of the clients that the traditional directors carrying out compliance enjoyed. This alignment the directors of these two firms re-achieved by gaining agency over the relationships within the financial and management networks of their clients. These firms no longer influenced how their clients ordered their network relations to process their financial accounts so the firm's networks could complete the required compliance. Instead, they negotiated a reordering of their network relationships to influence the networks of the clients to ensure accuracy of their client-translated compliance accounts. Then, they partnered with the client to both review and evaluate the stories the client accounts told, in order to guide client financial and management decisionmaking. Firms, therefore, were entering into collective agencies with their clients within the client financial and management networks, resulting in the firms' tailoring their translations to the financial needs of these clients. This web of relations the directors called relationship building, since, as the director at HT pointed out: *"Doing their accounts, don't keep their clients, creating relationships with them does."*

This reordering of the relationships within firms changed the relationships the teleworkers had with technologies, especially the newer digital technologies. In aligning the technologically enhanced relationships with those of the client, one firm provided its teleworkers with, and expected them to use, mobile phones, collaborative software plus their own analytical skills to add value to the client's business. These activities they could easily fit around their roles within the network of the home, because their changed relationship with the technologies provided better communications with their clients. Moreover, as the director at HT pointed out, the clients' preference for digital communications meant that relationship building could occur at any time convenient to the parties.

> *You don't have to work from 8:30 to 5; I don't give a rat's arse; you can be up at 2 in the morning; you can be up at midnight; it's not an issue, if it's the right time and you get a buzz out of doing it then hey, go and do it*.

These teleworkers had their own clients so they were continuously part of the material of the networks of the firm and, being so integrated into the firm's webs of relationships, they could be full-time or part-time, but not on-call employees. Yet, for the majority of the teleworkers, apart from being part of the changed relationship with the digital technologies, little else within the networks of the firm had changed for them. There appeared to be two reasons for this situation. First, the firms still relied on compliance for the bulk of their revenues and, with most teleworkers being in-office trained in compliance, it was logical that they continued with this work. Secondly, partnering with clients to add value to their networks requires skills the in-office trained teleworker may not have acquired because of the emphasis on compliance and director-led communications with clients. To train these teleworkers in these new skills, in these new agencies, requires an investment the network, through the dimension of the economic, may not be prepared to commit to.

This changed relations with clients also required a different calculation of productivity, as the use of the traditional calculation of budgeted hours to order translation did not fit the new collaborative model. As a result, these firms were currently in transition from the traditional model based on chargeable hours to alternative calculations based, for example, on annual contracted hours tailored to client network requirements.

In summary, this technological dimension influenced, through the economic and political dimensions, the network mode of ordering to maintain labour surpluses through negotiated changes to its relationships between newer technologies and human actors. That the modes of ordering of teleworkers remained unchanged despite the technological changes that led three firms to commence network negotiations with their clients is the result of how, through the technological dimension, the networks constructed their meaning of telework.

Looking back

At the beginning of this chapter, I noted that three themes had emerged from the analytical framework; the need for productivity by all firms, the tensions between the office and the home and the changed relationships between the actors and the digital technologies. Through all these themes the stories all told of the the importance the networks attached to a culture of productivity, and, how the networks of the firms were ordered for productivity both in the completion of client accounts and the minimising of nonchargeable work such as filing. This was an ordering based on time, an ordering that through actor-enabled processes within the network such as observation and the completion of 6-minute time sheets at network obligatory passage points, maintained the required calculations of translation, the network truths. It was an ordering specific to a productive space, the office, where accounting actors were required to be present, making them visible, present and reflective of their relationships within the mode of ordering that drove productivity. It was a space symbolising to other networks that here, in this space, actors are located with the knowledge to order financial reports in compliance with the requirements of other entities in the social. It was a mode of ordering of the networks of all firms that had been negotiated over decades and had become accepted by the managers, directors and all other actors in the firm as the truth because of its symbolic, economic, political and technological success. Consequently, the networks of the firms have become obdurate and resistant to material change (Law, 2004a) in order to preserve their truths, truths that influenced how the networks, told through the directors and managers, constructed their meaning of telework.

Actors, being immersed in the relationships within the network of the firm, and through their training, accepted the ordering of the networks for time productivity as the truth, as their reality. Thus, when these actors went home to work the symbols of the truth were not present. In their place were the social truths of the home that symbolised the roles actors played within the home networks. Thus, the known truth related to the office was now in conflict with the known truth of the home, a tension that raised productivity concerns with the networks of the firm, as expressed by the directors. These concerns the networks of the firm overcame by refusing to allow accounting actors to telework or, by negotiating with selected actors and enrolling them in changed relationships that located them in their homes in exchange for changed agencies that made them 100 percent productive.

Then, there were the directors who understood the financial needs of the new entrepreneurs who privileged the digital technologies as materials within the relationships of their networks. These entrepreneurs had less need for compliance, as their finance network was ordered to achieve this through the privileging of the new accounting software. What their networks lacked were the skills to use the accounting information to make profitable business decisions. The market firms, by rearranging the relationships of actors and the technologies within their networks, were able to negotiate the roles of in-office accountants and teleworkers to fulfil the network needs of these clients for financial and management decision making advice. Nevertheless, the majority of teleworkers remained within the traditional mode of ordering that translated client immutable mobiles into compliance accounts.

The networks of the social have also influenced the mode of ordering of the firms, especially the ordering of the roles of women and men. Consequently, from their locations within these networks the directors and managers have learned the socially constructed roles men and women play in the social, explained by Whiting (2008) as the gender contract. This construction was made obvious by the fact that only women were allowed to telework.

Also, the stories in the analytic framework tell of directors, who were all members within the patterned relationships of their firms being influenced by other networks, just as they attempted to influence other networks themselves. As a result, their understanding of telework was additionally influenced by those networks they interacted with. Thus, how the directors have constructed their meaning of telework is the result of their social and professional learning from their interactions within the networks of the firms they are located in, from the networks of their peers, their professional body, their clients and many other networks of the social.

However, the mode of ordering in chartered accountancy firms has a long stable history, hence its homogeneity and consequent isomorphic pressures on firms that materially vary this traditional mode of ordering. *"No. There will always be compliance. Computers can only do so much of that sort of work."* This traditional ordering is being challenged by the changed economic ordering of society that now encourages women to enter and remain in the workforce while prioritising their roles to the home and family. Some networks have accommodated this tension by providing telework. In doing so, because of the influence of the social and the isomorphism for a purity of ordering of the profession, the directors attempted to locate these teleworkers within the traditional modes of ordering. Essentially, the networks attempted to construct the meaning of telework similarly to that of the in-office accountant, a mode of ordering that privileged the office. Thus, to accommodate the influences of the social regarding the dual roles of women, the networks, for specific teleworker actors, negotiated a different mode of ordering and changed agencies based on the director and different calculations of translation.

The traditional pattern of ordering of the firms was based on three truths: productivity, the importance of the client and the privileging of the office. Consequently, a network would only retain an actor as a teleworker if the network truths were maintained, an activity that involved negotiating with and enrolling teleworkers in a range of changed relationships within the networks. The technology actors have aided these negotiations by providing network links to allow the teleworker to achieve productivity targets while locted in the home, and, to privilege the client. However, though the technology can connect the teleworker virtually to the firm, it has yet to, on a cost-effective basis, replace observation as the prime productivity control the network continues to rely on. It was from this traditional truth of privileging the office, because of concerns for control over the correct completion of timesheets, that the directors and managers constructed their meanings of telework. Nevertheless, given the increasing numbers of professionally or in-office trained women being recruited into the networks of the firms, these firms faced an economic dilemma if, or when, these women wished to prioritise their family responsibilities over their paid work responsibilities. The dilemma being, how to retain these skilled women as teleworkers, yet maintain or improve the calculations of translation to achieve the required surplus labour. This the firms generally addressed in one of two ways. First, after filtering, the actor was constructed the same as the in-office accounting actors, or secondly, because of the influences of the home network, the actor was constructed as a 100 percent productive revenue source, the result of negotiations to realign her exchange of compliance outputs with her remuneration. Exercising their agency, the networks, therefore, in order to maximise their labour surplus and to minimise operational costs, negotiated with selected skilled women accounting actors and enrolled them in relationships, constructed as telework, that allowed them to be located at home with modified agencies that made them 100 percent productive.

These were enrolments that could, but as yet not, also be applied to the changing relationships in the market firms to translate the changed client financial needs, the result of the adoption by the client of cloud-based accounting programmes. These changes, though minimal, have resulted in changes to how the meaning of telework has been constructed by the networks and, therefore, by the directors and managers. Thus, as the stories told, it was through the influences of the symbolic, the political and the economic that the networks constructed their meanings of telework.

In this chapter I have analysed the stories from the analytical framework using ANT. In doing so, I have followed Law (1994) in order to understand the linkages, the connections and tensions within the networks of the firms. These I have reflected on by first unpacking, and secondly, understanding the network constructed truths of productivity, the office as the productive space and the challenges of technology to compliance, truths that underpin the networks' construction of telework that the stories told as reality.

It is the question of how the networks constructed their meanings of telework through the cultural symbolic, the political, the economic and the technological dimensions that I will further reflect on in the following chapter.

Chapter 10

Reflections

By three methods we may learn wisdom: First, by reflection, which is the noblest; second by imitation, which is the easiest and third by experience which is the bitterest. Confucius.

Toffer (1970, 1980) and other futurists predicted that by now large numbers of people would be teleworking. However, this is not the case in New Zealand, according to Rasmussen and Corbett (2008). This research into telework in the chartered accountancy profession certainly supports this finding, because, only 8 percent of the chartered accountancy firms I contacted employed teleworkers. The prime reason for this poor uptake of telework in New Zealand and internationally, according to the literature review, was management's need to maintain control over the factors that achieved the outputs of the firm. The only New Zealand literature specifically on telework and accountancy was that of Whiting (2008) who found that it was the lineal career culture of the profession, not management's concern for control, which was responsible. This research suggests that this lineal career culture is no longer an issue in the profession in New Zealand, and, thus, is not a factor in how the networks constructed their meanings of telework.

What then were those factors that influenced how networks constructed and enacted the meaning of telework, as told by the directors of the firms? To answer this question, I contacted 243 chartered accountancy firms and found that only 20 of these employed teleworkers. I recorded the stories the directors and managers told about their experiences with telework and teleworkers from 17 of these firms. As regards the other three firms, one director declined to take part, preferring golf, while the other two wanted payment for their time so they could meet their budget of chargeable hours. This was a telling clue of how those networks constructed their meaning of telework. The stories the remaining 17 firms told, suggested that it would be presumptuous to assume that the modes of ordering of the other 223 firms would lead their directors to construct their meanings of telework in terms of ordering for control, as the literature suggests. Additionally, the homogeneity of the ordering of the networks that comprise all chartered accounting firms, including the 17 participating firms, rules this idea out. Which leaves me with two questions. First, why are there so few chartered accountancy firms employing teleworkers and second, why do some allow staff to telework while the majority do not? The answers to these questions are important to our understanding of how the directors of the firms constructed their meanings of telework.

With the stories recorded and transcribed, what I needed next was a framework on which they could be analysed. At the same time, I was involved in a debate about how the story and the narrative were structured, which led to my being introduced to ANT through John Law's book, *Organizing Modernity*. As a result, the four dimensions of the modern, the cultural symbolic, the political, the economic and the technology became the analytical framework and I became immersed in networks and how teleworkers were ordered within them. The concept of a world comprising networks of networks with linkages between them was initially very challenging, especially as I am accustomed to treating and labelling such structures as society, home, office and client, for example, as nouns. In doing so, I constructed short-cuts that assisted my learned understanding of them as symbols of entities, which were real and existing in observable form, which, in turn, aided my understanding of my world. However, looking past this simplicity of understanding and removing the visually constructed symbolic entity boundaries, I am left with what Law (1999) referred to as the "semiotics of the material" (p. 4). Thus, the labels I applied to the visual structures have now become outcomes. What I have now are verbs, which indicate the activities of numerous heterogeneous networks of materials purposefully ordered. In other words, it is from our understanding of the ordering of the materials of the networks that we make sense of these networks and their constructions. For example, the purpose of the network of the firm as the productive space is creative of meaning because of the relationships of the materials within and around it such as the branding, the layout of the reception and offices and the materials and technologies within it. Similarly, teleworkers are actors who are part of the relationships of the materials that make the firm meaningful. Therefore, how the directors construct their meaning of telework within their networks will be through their understanding of how the network orders these teleworkers within the relationships of the material, an ordering that is symbolically, politically, economically and technologically influenced. The networks of the home and the firm are, however, ordered to achieve very different purposes; thus their ordering of materials, including teleworkers, will be equally very different. Therefore, I suggest that for the home and the firm there are two discrete modes of ordering and, therefore, two discrete networks that the directors will take into account in their construction of their meanings of telework.

In the last chapter I suggested there were three themes: productivity, the tensions between the networks of the home and the firm and the tensions between the traditional and the newer modes of ordering. Although very useful in focusing the discussion, I have in this chapter folded the productivity theme back into the analysis of the economic, while the remaining two themes I have folded together, through the reflections that follow, simply because they are such an integral part of the networks and their discreteness. Also, I suggested there were three relevant networks: those of the client, the firm and the home. On reflection, I suggest that there are only two relevant networks, those of the firm and their clients, and that of the home. The networks of the firms and their clients are symbolically, politically, economically and technologically reliant on each other. Each is essential to the other, since the clients require legitimacy of their financial affairs or advice and in providing this, the firms generate revenue from their clients in exchange. Consequently, both networks influence each other. The firm influences the clients' ordering of their accounts, while the client influences the firm's ordering of the productive space, each helping the other to achieve their individual purposes. The networks of the home and the firm are not reliant on each other symbolically, politically, economically or technologically. In fact, the stories tell of two networks that are differently ordered to achieve quite different purposes. The purpose of the ordering of the network labelled accounting is to achieve a required translation in a visual productive space. The network reinforces this translation by arranging, in various relationships, the artefacts of the productive, for example, the physical building and the desks, chairs, computers, meeting rooms, reception and the tea and coffee facilities within it. These symbols give identity to the materials and direct their roles so that the purpose of the productive space is achieved. It is this arrangement of relationships privileging this space as the productive that sets it apart from the network of the home that orders its materials to achieve family purposes. Thus, the networks of the productive and the social home are discrete, because there are few if any interrelated links between them. This lack of links between the networks would appear to be an important factor in how telework is constructed by the directors.

It is these linkages within and between networks that interests me, because I see them as useful descriptors which offer me insights into how the networks describe themselves and, therefore, how they are understood by the actors, especially the directors of the chartered accountancy firms.

As an aside here, I have not completely overcome all my concerns over the differences between the vocabulary in general use and the vocabulary of ANT. If I discuss networks, then how do I make it known which network I am describing, the firm or the home? Drilling down further, how do I know if the story being told is, for example, that of the director of the network called B, in contrast to the story told by the director of N, or even which actors are teleworkers. Similarly, in previous chapters I have used the label society as if it were a separate entity with its own networks of influence. However, there is no such entity. How we make, for example, the place of work or the gender contact meaningful is the result of what we have learned from the materials of the wider networks we have relationships with. Therefore, although I have located myself in the networks so that I can do as Law (1994) suggests and evaluate them from the inside out, continuing to use the labels as descriptors helps me to make these networks and their interrelationships meaningful.

Returning now to teleworkers. They are also no longer nouns but verbs, for being ordered as part of the materials of that network they are active in achieving the purpose of that network. Such ordering gives the symbolised teleworker both a role and an identity. Being located in a number of networks, for example, the home, a club or society and work to name a few, the actor is ordered within each of these networks to help achieve the purpose of that network. An ordering that determines the actor's role and identity within each, the result of where he or she is located within the relationships of the network. There is usually little conflict between these differing roles and identities because the actor will not usually be located in more than one network at a time. However, if an actor, located in the symbolic home works for wages in that social space, then this actor, labelled as a teleworker, is virtually and physically located in both these discrete networks. Obviously, a teleworker would not be able to carry out the ordered roles of both networks at the same time, which raises two questions. First, what circumstances would give one network priority over the other and secondly, is it possible that an actor can influence his or her network or networks to give one priority?

In answer to the first question, DiMaggio and Powell (1983) suggest that networks adopt a specific ordering of materials that appear to give the networks legitimacy, which to professional bodies such as the chartered accountants, is very important. Therefore, new or other networks wanting to be part of this legitimacy need to mimic this accepted mode of ordering. These networks according to Callon (1986), are pools of power where the actors compete to influence others in the building and maintenance of alliances within the network. Thus, to achieve priority means influencing the building of alliances or linkages both in and between networks. However, to Callon (1986), this alliance building is strategised to maximise the achievement of the purpose of the networks in the group, for example, the firms, so they can influence the ordering of networks within other groups, for example, their clients. This strengthening of alliances or links also increases the richness of the networks and, therefore, their purity of ordering. The homogeneity of ordering of the chartered accounting firms suggests the correctness of this approach and the strength of the identity of the brand. In answer to the second question, the majority of the stories told that the directors and managers constructed teleworkers as prioritising their home roles ahead of those of the firm. This understanding by the networks of the firm of the richness of the networks of the home, resulted in the networks of the firm negotiating with teleworkers to allow them to prioritise the home roles yet remain 100 percent productive within the network of the firm. Consequently, the networks of the firm and home are discrete spaces, since each of these networks is the result of the influences of the other similarly purposed networks they interact with. This idea suggests that actors would find it difficult to carry out their directed activities from one discrete network while located in a separate but equally discrete network that also wishes to direct their activities.

Yet Deetz (1992) suggested that the networks of firms wished to colonise the homes of their employees. By implication, this colonisation would require the network of the home to adopt part of the ordering of relationships of the firm, yet the discreetness of the networks should hinder this shift. So, have the firms colonised the homes of their teleworkers, and if not, why not? To help unpack this and other questions of discreteness and the consequent lack of relationships between the networks, I will return to the same headings I used in the analytical framework: the cultural symbolic, the political, the economic and the technologies to help clarify how the directors constructed their meanings of telework.

Exploring the symbolisms of the networks

The patterns of ordering of the materials that direct the purpose of the home are the result of the influence of the wider networks that I generally label as society. Thus, the network of the home is a particularly rich network because it is part of the networks of the social, an ordering that is widely accepted. It symbolises, through the ordering of the materials, the purpose of the network of the home as a social space where the family resides and carries out family activities. This rich pattern of ordering is common throughout the networks of the social and its meanings are constructed by the symbolisms, the architecture of the social space, for instance, the bedrooms, the kitchen, the laundry and the artefacts arranged within and outside the social space that direct the identities and the roles of the materials within that network. These roles are accepted as the truth, because they have been derived from a rich, structured web of relationships that symbolises woman as the manager of the home, the nurturer of children and the influencer of the network of the home and the man as the symbolic provider for that network.

On the other hand, there is the network of the firm that, purposed by productivity, privileges a productive space that is made meaningful by the artefacts within it; the desks, chairs, computers, meeting rooms and coffee machines to name some, which direct actors to fulfil their roles within the relationships. As with the network of the home, there is an obvious degree of homogeneity of ordering across the firms which also suggests a richness of ordering.

Symbolically, therefore, the two networks are ordered to achieve completely different purposes, a dichotomy that caused one director who went home to work to feel that she should be doing the laundry, since the symbolisms of the home directed her to this home management role because of her identity as a woman. If this director took the laundry to the productive space, the symbolisms there would direct her to a different identity and role to achieve the purpose of productivity. Implicit in the many stories directors and managers told of going home to work is the strength of the symbolisms directing actors to achieve their roles in the network in which they located themselves. Thus, teleworkers will be directed, because of their position within the network of the home, to carry out their roles within the social as a priority and the richness of the network reinforces this. This symbolic richness returns me to Deetz's (1992) question, can the network of the firm influence the ordering of the network of the home to allow the webs of relationships that privileged the productive space to exist in that social space? The richness of the home network would suggest not.

Unpacking the political

Power, in this study, does not reside in a person, it is embedded in the relationships that Law (1992) calls the *"mechanics of power"* (p. 380). Therefore, all the actors within the network have power, have agency derived from their location within the network. These agencies have a ranking, a hierarchy according to the location of the actor within that network, just as there is a hierarchy of agencies within the home network. According to Brown and Capdevila (1999), networks are "assemblages of forces, they emerge from and dissolve into the play of power*"* (p. 38) which suggests that the "mechanics of power" make networks meaningful. Nevertheless, power for Brown and Capdevila (1999), though existing in the locations of the actors in the individual networks, is generated and part of the linkages within the wider networks of similar purpose, the firm and the home. So, the networks of the firm and the home are influenced by other networks of the social. One example of this is the ordering of the role of women in the networks of the home and the firm, which is the result of the influence of the networks of the social to maximise the network's purpose and to achieve a purity of ordering. Another is how the networks of the clients, other chartered accountancy firms and the social have influenced the pattern of ordering of the networks of the firm to maximise its purpose and also to achieve a purity of ordering. The latter supports and perpetuates the network truth that the office is privileged just as actors accept as truth the socially influenced patterned relationships that constitute the rich, obdurate networks of the home as a social space. Consequently, the social and productive spaces are accepted both as separate and the truth by the actors within them. Thus, any attempt by the firm to extend its mode of ordering, its visible productive space, into the home network would interrupt the richness of that network and its attempt to maintain a purity of ordering. As a consequence, this attempt would be rebuffed, because visibility, the keystone of the ordering of the productive space, would not have agency in the social space. Additionally, the teleworking actors now located in this social space may experience feelings of guilt because of the tensions between the ordered accounting and professional culture of the productive space and their directed cultured roles within the network of the home space. If the networks of the firm were able to influence the ordering of the home network, they would have to be rich enough to overcome these tensions and the influences of the social. The evidence of continued richness of identity of each, however, states otherwise.

I suggest that actors such as the directors and experienced professionally skilled staff who are relationally located high in the hierarchy of relationships of the network of the firm are able to influence the ordering of that network, as directors did with teleworkers, because, as Law (1994) points out, the modes of ordering are not benign or as described by Brown and Capdevila (1999) perpetual mobile. They change and the influential actors are the agents of that change. Moreover, the resulting change always advantages the network's purpose. Two firms who negotiated the reordering of their materials to privilege client advice over compliance are examples of this change, as are the two firms which ordered their teleworkers in the same way as the in-office accountants. Both affected the wider networks' purity of ordering, but this changed ordering did not affect the purpose of the networks and, therefore, their identity. Consequently, the networks of the firms and the homes are forces of the political that through richness of acceptance strive for a purity of ordering. This quest influences how the directors make telework meaningful, since where a network makes material changes to its mode of ordering, for example, by allowing certain actors to telework, the other networks in the group, fearing a diluting of richness, will exert influence to return that network to its original purity of ordering. Thus, the directors will construct their meaning of telework through their learning and concern for the maintenance of the network truths and the responses from their peers. On the other hand, the directors may make minor changes to the pattern of ordering, knowing that they are maintaining the richness of the network and the consequent purity of ordering. They may also construct their meaning of telework through the richness of the networks of the social, knowing that these networks would resist any intrusion in order to maintain their richness and purity of ordering.

That said, three actors appeared to have successfully intruded into the networks of the home and firm where they socially and productively carried out their agencies, their identities and roles in both spaces. From within the networks, I would argue that the discreteness of both networks remains intact along with their homogeneity, although I will agree that, as a result, there have been minor changes to the purity of the ordering of the networks of both the home and the firm. Why then did the networks of these two firms and three homes allow their actors to move their professional and organisational learning from the productive to the social, while retaining the discreteness of each network? The answer, in part, lies in the stories told of them. The teleworker was, *"one exceptional in her profession."* This point returns us to the politic, as these actors, because of their professional training and experience, were located high on the hierarchy of relationships within the firm, if they terminated their employment for the home network, there would be productivity implications for the networks of the firms. Because of this hierarchical and economic importance, these actors were able to influence the networks of the firm to retain them and their client base and in return, the firm would continue to receive a *"good return."* As a result, the network of the firm, not wishing to alter its pattern of ordering, acquiesced to the request by these actors to carry out their ordered roles in the space of the social, the home. I argue that this reordering has not disrupted the discreteness of either network, because the location and carrying out of the ordered activities are separated. Although the actors are located in the social space, they, through remote access or the cloud, are located virtually in the productive space of the firm. There they can act out their agencies within all the symbolisms of the productive, where the artefacts of the client work and the purpose of the firm are located. As one manager commented, *"It's just like being at your work station in the office."* Thus, despite the physical location the discreteness of the firm remains intact. On the other hand, however, the home also is influenced to retain its pattern of relationships and the location of the actors in the social space. It achieves this outcome, I argue, because of the importance the social gives to women in the home. Their position on the hierarchy of the relationships within the home network enables them to influence the pattern of ordering within their home. The actors achieve this by rearranging work and family times so that their roles and identities are maintained. Despite a small change to the purity of ordering, the homogeneity and discreteness of the networks remains.

These three teleworking actors in being ordered as in-office employees were, therefore, different to the other teleworking actors who were symbolised and ordered as contractors by their networks. These actors were lower in the hierarchy of relationships with few linkages because they were generally skilled and not essential in the economic patterning of the materials. Their influence lay in the home and their role of manager and nurturer of the family to which the social gave priority, which inhibited further their ability to influence the materials of the network of the firm.

This unpacking of the political suggests that directors construct their meanings of telework in a variety of network related ways. Some directors created the meaning of telework through the hierarchy of the relationships, the density of linkages within their firms. Others, influenced by the legitimacy of purpose through the wider networks, constructed their meanings of telework through their need to maintain the purity of the current ordering, while others influenced by the networks of the social, constructed their meanings of telework through the role of women within the home networks.

Moving on to unpack the economic

The networks of the chartered accountancy firms were purposed by the economic, as evidenced by the directors' stories of the importance of meeting budgeted chargeable hours. This concept was summed up by Covaleski et al. (1998) as “I have become chargeable” (1998, p. 293), because it voices the directors’ prioritisation of productivity. Strangely, this quote haunts me for its bare honesty. I have become simply one of the nonhuman materials comprising the network that directs my role, through agencies, to ensure I achieve my chargeable hours. Bluntly, the quote really encapsulates that the directors constructed telework through the lens of productivity. However, the chargeable actors have been directed by their locations in the relationships to be present in the productive space, where their agencies within the network relationships can be monitored to ensure they are enacted and the chargeable hours achieved. As a result, this productive space is now the space in which the symbolisms, i.e., the political and the economic reside, are symbolic of and operate from. Consequently, the directors understood that the relationships and agencies that directed and enforced the achievement of chargeable hours resided in that productive space only. To move these relationships into the social space of the home requires that network to adopt a similarity of ordering to that of the network of the firm. However, the discretness of the home network, as noted earlier, may result in actors exhibiting feelings of productivity guilt which may lead to a reduction in their achievement of chargeable hours. Because this result would be contrary to the ordered purpose of the network of the firm, that network would take corrective action through its mechanics of power to either, reinforce its current ordering and thus increase its discreteness, or, change aspects of ordering to maintain the chargeable hours while still retaining this discreteness. The reason for this emphasis on discreteness by the networks of the firms is the richness of the networks and their desire to achieve a purity of ordering.

However, the dual influence of the social on women to be both in the workforce and the nurturers of the family, has the potential to disrupt this traditional economic ordering of the firm that politically privileged the office. With the majority of actors within those firms now being women, firms were reliant on these skilled accountants, therefore, to lose them to the home meant a loss of productivity and a lower return on capital employed. Thus, networks were faced with the decision to either, maintain the traditional ordering of materials for economic and political purposes and lose their skilled actors with the consequent additional costs or, to negotiate changes to this ordering of materials to allow women to work from home, while still maintaining the economic and political truths of the network.

The firms in this study adopted the latter decision. They, after a filtering process, either ordered the teleworker as any other in-office accountant because of the economic and political history of the actor or, negotiated changes to their agencies so they became 100 percent productive and remunerated on their outputs. Such negotiations allowed teleworking women to give priority to fulfilling their roles within the home network, while also completing paid work when they had free time to do so.

The economic was also impacted by the uptake of cloud-based accountancy programmes by client networks which moved their focus from compliance to financial advice. For two of the firms in this study, although they negotiated changes to the relationships of materials, these did not involve their teleworkers. Consequently, as their agencies did not change, the discreteness of the networks of the home and work were maintained. In the future, as clients prioritise the virtual space, the location of the professional will be symbolised in that space, potentially changing the ordering of the firms to accommodate their client needs and possibly leading to an enrolment of teleworkers into a changed pattern of ordering, that may impact on the discreteness of the home as a social space.

Then, to unpack the technologies

The technologies, being materials within the networks of the firm, were also part of the pattern of ordering that privileged the productive space. Thus, like the symbolic, the political and the economic, the technical also resided in, was symbolic of and operated from that space. As a result, the technologies, along with other actors in the network of the firm are also present and symbolised as present, in that productive space, and, being symbolised in that space, they are, therefore, symbolised as absent from the social space. Certainly, technologies exist in the network of the home and assist in the achievement of the purpose of that network, but they are symbolised for the purpose of that network, for family use. They are not symbolised as being a technology that assists in directing paid employment. Only two firms assisted their teleworkers with digital technologies, so for all others the digital technologies were part of the social with the potential for tensions when the technologies of the social were used for productive means.

The technologies though, had considerable influence in the ordering of the materials within the networks. This influence was demonstrated by the newer technologies being adopted by certain client networks and the influence of the mobile technologies and social media. These materials, though influencing the productive, did not change how the networks constructed their meanings of telework. In contrast, however, the cloud-based accounting technologies do have the potential to change the accounting actor's skill-base, a change that would require significant renegotiation of the firm's pattern of ordering which would flow on to how the networks constructed their teleworkers.

Additionally, the nature of the ordering of the accounting processes does not lend itself to a high degree of social presence where the teleworker feels socially and emotionally connected to the productive space. Therefore, the potential tensions, coupled with a shallow social presence, continue to reinforce the discrete richness of each network.

Finally

Earlier I noted that it was the linkages that Callon (1986) calls alliances in and between networks in ANT that I hoped would lead me to understand how the directors made telework meaningful. Certainly, following these linkages helped me to understand the strength of the networks of the chartered accountancy firms and the networks of the home, but it was the scarcity of linkages between these two networks that really helped explain how the directors understood the meaning of telework.

There were obvious linkages between the firm and the client, as both were ordered to achieve similar purposes that were essential to the continued economic existence of both. However, the ordering of the network of the firm for productivity was completely different to the ordering of the network of the home to achieve the purposes of the family. This lack of linkages between the two networks suggests that they were quite separate from each other, a situation I described as discrete. Thus, the networks of the firm would make this discreteness meaningful by maintaining that mode of ordering that kept their materials, their human actors in particular, in the productive space to maximise the purpose of their network, which resulted in their constructing telework in terms of the ordering for discreteness of the productive space.

This discreteness of the linkages between the wider networks of the home, which I called the social, and the wider networks of chartered accountancy firms was reinforced by the richness of each. It was a homogeneous richness reflected in the dominant pattern of ordering of materials maximising the discrete purposes of the networks of home and the chartered accountancy firms. The greater the homogeneity of the networks, the richer the network linkages and the closer they are to a purity of ordering. This purity was important to the networks, as it gave them a collective identity which, to the chartered accountancy networks, was critically important. Thus, any changes one accountancy network attempted to make to the ordering of its materials would be resisted by the other networks of accountancy firms to maintain the original purity of ordering, and thus the legitimacy and identity of the networks. This resistance resulted in the continued reinforcing of the discreteness of the network and its mode of ordering. Consequently, as the directors told, the networks constructed telework through the learned need to maintain the discreteness and, as a consequence, the purity of the ordering of the networks of their firm. Indirect linkages within the networks of the social also influenced how the networks of the firms ordered the roles women with young families within their networks. Equally, the linkages between the networks of the social gave the networks of the home a high degree of richness and closeness to a purity of ordering. The networks of the firms therefore, constructed their meanings of telework through their understanding that, if they attempted to make changes to their network mode of ordering to locate processes and actors in the social space of the home, they would be met with resistance. As a result, the networks of the firm and the home constructed telework through their understanding of the discreteness of the modes of ordering of both networks.

I suggested that this discreteness appeared to be breached by three women actors who, because of their history with the firm, their professional skills and their client relationships were able to negotiate their relocation to the home. There, located in the social space but working in the virtual, they maintained a separateness between the social and productive spaces and maintained the richness and discreteness of both the networks. The network of the home remained equally discrete, because the firm did not influence the pattern of ordering of the home network. In fact, the home network advantaged the firm because it allowed the network of the firm to maintain its preferred pattern of ordering. In return, the network of the home allowed the teleworking actors to make minor timing changes within the relationships, thus allowing these actors to complete paid work at times that suited them, while maintaining the purpose of the home network.

This negotiated pattern of ordering certainly did not constitute Deetz's (1992) colonisation of the home. Not at all. Although the purity of the ordering was immaterially interrupted, the richness of both networks ensured their continued discreteness. As a result, the directors constructed the meaning of telework through the richness of the networks that ordered the feminine in the role of nurturer of the family, while at the same time taking advantage of the two networks to construct telework in terms of additional productivity.

If telework interrupted the purity of ordering of the home networks, disruption also occurred in the network of the firm. Two firms changed the relationships within the pattern of financial ordering to give advice to their clients rather than complete their compliance work. Nonetheless, the purpose of the networks of these two remained the same as all others in the chartered accountancy networks and their ordering of their teleworkers was the same as that found in other networks in the collective group. The discreteness of both networks remained for now; however, should these firms further reorder the location of the productive space to the virtual, then it is probable that they will be pressured to remake their understanding of telework in order to return to the original purity of ordering.

In ending this story, I return to the question: How do the directors construct their meanings of telework? Generally, from the perspective of the analysed director told stories, the directors understood the meaning of telework through the lens of the chargeable. I have, nevertheless, put this empirically obvious answer aside, as behind this explanation lie the networks of the firms and the homes, each interacting and influencing others in their attempts to achieve a purity of ordering, a commonly accepted mode of ordering that promoted the unique identity of that network to all others. If modernity presses for a purity of ordering, it nearly achieved this end with these two networks. The fact that it did not, is one of the reasons minimal telework exists in the chartered accountancy networks, because the networks constructed their meanings of telework according to their desire to maintain their richness in order to achieve a purity of ordering. As a result, I suggest that there is no clear answer here, just as there is no purity of ordering either.

Finally, there is a need to move the lens over the research itself and, specifically, to make known if there were any limitations that have, or may have, influenced this research and, therefore, its outcomes as narrated above.

Of limitations

In the methodology chapter, ANT was described as the overarching plot of this narrative, a robust structure used to unfold and make sense of sequences of events that constitute this narrative, this thesis. What therefore, makes ANT such a robust structure? In other words, what are its strengths and limitations in relation to this research?

Before proceeding, there is a need to ground this question as a study of networked organisations, i.e., chartered accountancy firms, for the purpose of understanding how these firms determine if telework is an acceptable work practice to them and if so, how such a work practice may be ordered. This contextualisation is important, for how a researcher understands and reacts to the strengths and limitations of ANT, or any theory, depends both on the research context and on the academic network the actor researcher is located in. The importance of the latter should not be underestimated, for it determines the mode of ordering of the research which includes both the theoretical frameworks and the part the researcher must play as an actor in that network. As an actor located in the networks of the critical interpretist academic community, I understand the theoretical position of ANT and the strengths and limitations of this research framework from the perspective of those networks. Actors in other academic networks will understand and question ANT from their theoretical perspectives. Consequently, ANT has been the target of intensive critique from these other theoretical positions and approaches. For example, Elder-Vass (2008), relying on Bhaskar, critiqued ANT from the critical realist perspective. Bloor (1999) and Sayes (2013) questioned the reality of nonhumans having agency and Whittle and Spicer (2008) argued that, from the organisational studies perspective, ANT did not provide a critical account of those organisations. Thus, from within the critical interpretist academic network, what this researcher may consider an advantage of ANT, other academic networks may consider a limitation.

From my perspective within the critical interpretist network, what are the strengths that ANT brings to this research? First, as a theoretical framework not previously used in telework research, it brings a different set of tools to unpack and analyse the research question (Law & Hassard, 1999) by encouraging the researcher to “follow the actor” (Latour, 2005). This theoretical approach is different, because the analytical tools focus the researcher on the relationships between actors and how these relationships were brought into being, since, according to Latour (2005) and Law (1994), it is through these relationships that things are constructed into reality. ANT therefore, by providing different analytical tools, moves the researcher away from “a functional emphasis on organization as a discrete structural entity” (Alcadipani & Hassard, 2010, p. 420), which to Law (1992) is traditionally stable and hierarchical. ANT, therefore, deliberately attempts to “disrupt our background understandings in order to reveal them to us” (Garfinkle, 1967, as cited in Elder-Vass, 2010, p. 3). In this way, one of ANT’s strengths is that it challenges the relevance and authority of mainstream thinking and therefore brings a different perspective to how organisations construct their reality of telework-. In bringing this difference into the plot of this narrative, this research has employed a different methodological framework to that of previous telework researchers to assist in uncovering how the realities of telework are brought into being. As a result, this study is in contrast to previous research that centred on the actor being the manager or the teleworker or other employee within a hierarchically organised entity that was understood as stable.

Secondly, this relational research significantly advances our understanding of telework within chartered accountancy firms in the New Zealand context. Previous research into telework in New Zealand, and in the accountancy profession in particular, is almost nonexistant, because Whiting’s (2008) work is focused on women in the profession. Telework, therefore, was an effect of this research. Consequently, this research, grounded in the accountancy profession, not only lays the foundations for further research into telework in New Zealand, but also acts as a springboard for research into how other professional groups construct their reality of telework.

Within the networks of academia, this researcher understands limitations to mean shortcomings, or conditions, or influences, both on the methodological assumptions, and other aspects of the research which the researcher cannot control, which have the potential to limit the richness of the research outcomes. On the other hand, as noted earlier, what is viewed by some researchers as limitations to the research, are to others advantages, because, as Deetz (1996) notes, differing theoretical frameworks are each specific discourses that both seek to sustain themselves and to add to the larger dialogue. What follows, are five such discourses. For each, both the potential limitations and the alternate views are made known.

First, from the positivist perspective, a possible shortcoming could be the small number of firms, 20 out of 243, that allowed their employees to telework. This small number, reduced to 17 by other factors, dictated the number of stories the managers and directors told of their construction of the realities of telework that were able to be recorded, analysed and ultimately became this narrative. Although the positivist methodological framework was considered, it was rejected on the grounds that to respond to the research question, a depth of understanding of the associations within and between chartered accountancy firms was required, not hypothesis-testing. However, what previous research there was of telework in New Zealand lacked density. Not, a density in terms of the numbers of firms researched, but a density in terms of a depth of understanding of the processes within the firms and how these influenced the construction of this profession's reality of telework. Law's (1994) singularly focused study of Daresbury Laboratory is a perfect example of this form of research, where a depth of understanding of reality constructions is achieved from an in-depth study into just one network. Rhodes and Brown (2005) concisely summarise such research: "Ours is not a quest for scientific truth, but a quest for meaning" (p. 167). To claim that the smallness of the sample is a limitation of this research is, from an ANT perspective, lingering positivism.

Secondly, a commonly quoted limitation, if not criticism, of ANT from the realist academic networks is ANT's deliberate treatment of human and nonhuman actors as causally equivalent. For Whittle and Spicer (2008), nonhuman actors can be identified as such, as computers, desks and coffee machines only because they were constructed into being by human actors. Therefore, there cannot be ontological equality between the two. Elder-Vass (2008) portrays human agents as the unique, possessors of a "characteristic range of identities and causal powers" (p. 3), for example, language. Consequently, they must be treated separately from nonhuman actors because they "have their own distinctive properties and powers" (Elder-Vass, p. 3). Realistically, Callon's (1986) scallops, for example, cannot speak for themselves, so their stories must be told through the medium of the human actor (Grint & Woolgar, (1997). Nonetheless, ANT does not say that the human and nonhuman actors are absolutely equal, rather, they are causally equal (Latour, 2005). Thus, from an ANT perspective, as Latour (2005) noted, the scallops had causal agency along with the agencies of the boats, the scientists, the fishermen, and the consumers. Each, through its relationships with other actors in the network, could exercise its causal agency to collectively achieve translation. Similarly, it was the networked inseparability of the human accountant and the technologies that the directors and managers regularly told of. For example, when the computers went down or were being upgraded their agencies were extinguished. This resulted in the human actors going home because they could not exercise their agencies alone to achieve translation, evidencing an inseparability of these materials reflected in the agencied processes of productive translation within the networks of the office and in the home. They were causal relationships, understood through the in-depth analysis of the network stories, that influenced how the networks of the firms were ordered and, as a result, how telework was assembled or performed into being (Latour, 2005) from this ordering. From within the network, it is my contention that acknowledging causal intimacy, or equality of conceptual ranking, of the agencies of the actors is an advantage as it adds a rich dimension to this research that would not otherwise have been made known, a dimension missing in previous research, but one which is pivotal in understanding how networks constructed telework.

Thirdly, ANT has been criticised by Reed (1997) and Whittle and Spicer (2008) as being politically weak and neglecting issues of political bias, for, by prioritising the narratives of management over the voices of other actors within the networks of the firm, and possibly their actor clients, this researcher has potentially limited his understanding of how telework is constructed within the networks of the firms. Boje (1995) raised the very same argument in his paper on Disney. However, the question of which actor stories should be heard was determined by my decision to enrol in the critical interpretist academic network and to use ANT as the theoretical framework for this research. As a result of these decisions I, the researcher, was guided by the critical interpretist network to privilege the depth of analysis and interpretation over breadth. Consequently, like Law (1994) at Daresbury, this research deliberately restricted the research lens to the managers and directors, because, as noted earlier, these actors, due to their location within the networks, were relationally linked to the agencies of all other actors, human and nonhuman, in the network. Thus, their linkages were particularly dense. This density enabled them to tell detailed stories of the network, how it was evolving and the influences on its reality construction, including its construction of telework. I contend that the directors and managers therefore, provided a depth of understanding that other actors, internal and external to the network and with fewer relational linkages, would not be able to offer. Essentially, as Rhodes and Brown (2005) pointed out: “Ours is not a quest for scientific truth, but a quest for meaning” (p. 167).

Fourthly, from the researcher’s perspective, the only potential concern was how the relationships within the networks were politically ordered, how some actors have more status, for example, the directors, managers and seniors, while others like juniors, trainee accountants and receptionists have less. Conventional firms have a hierarchy of power to *“initiate and maintain the superordination of individuals or groups over others”* (Grint, 1991, p.149, as cited in Alcadapani & Hassard, 2010, p. 420). People therefore, take their authority, their status, their roles and identities from their location on the organisational hierarchy. ANT, because it is a relational theory, locates power or agency, roles and identities in the relationships. However, are these relationships hierarchical or do actors, human and nonhuman, have more or less power over the activities of others because of the density of linkages they have with other actors within the relationships? As the stories unfolded during the analysis process, it became clearer that the greater the density of linkages an actor has with other actors in the network relationships, the greater his or her agency to encourage or prevent the actions of other actors, including teleworkers. Consequently, both concepts, that of a hierarchy of agencies and density of linkages, appear throughout this thesis. This limitation is an effect of the analysis of the stories, which were frustratingly interesting to the researcher in understanding how networks are heterogeneously engineered (Law, 2004b). However, understanding how, in agency, some teleworking actors, because of the density of relationship linkages related to their location within the network, had the power to influence the network to enrole them into telework, while other actors, because of their location agencies within the network relationships had fewer linkages related to their location, accepted that the network had the power to enrol them into telework, proved to be a material factor in how the networks constructed telework.

Lastly, it is possible that I the researcher could be understood as a limitation. Authors such as Rorty (1967) and Alvesson and Deetz (2000) suggest this possibility, since the researcher brings to the thesis his or her socially learned and context-based histories (Bandura, 1971; Mead, 1934) that may influence, through language, how the thesis is understood by its readers. Standing outside the networks, it has to be admitted that language is a potential limitation, but it is a limitation that is applicable to all writings and visual communications not just to individual research theses. Stepping back inside and into the relationships that are the networks, I am now enveloped in the agencies that define my place in those relationships, agencies that reflect the known reality constructions of the networks. I, the researcher, therefore, is produced by, and am part of, the research. Thus, if the research has failings, for example, gaps within the told stories, or differing combinations of human and technology actors, or gaps in the linkages, then these lie within the networks and are part of the researcher-told narrative that is this thesis. A thesis that is a narrative, using the language of the network, communicated to others within the network and to others in related networks. The limitations in this context are not personal to me the researcher, because they cannot be, given that I as the researcher, being a product of my research, have communicated the interpreted, constructed realities of the network.

This research, conducted in the critical interpretist academic network and using a research framework of ANT and the narrative, has sought to understand how, in context, the networks of chartered accountancy firms in New Zealand have constructed telework and, have communicated this to their actors and, through them, to the social. As a result, the critically analysed and interpreted stories the actors within the networks told are the narrative, that is this thesis, that adds to the telework paradigm and, in particular, the New Zealand telework paradigm. However, as Law (2004a) pointed out, within the networks realities get made and remade, therefore they are in a *"continuing process of movement"* (Law, 2001, p. 293) with actors negotiating changes to locations within the relationships and enrolling other actors into these changes. Such changes, grounded in the technologies, as narrated, in the technology chapter are currently causing tensions within the chartered accountancy networks altering the network constructed reality of telework. Consequently, it is recommended that further research, using a similar methodology, should be undertaken in the future to continue to refine the research into telework especially here in New Zealand.

Suggestions for further research

With the critical interpretist lens focused on the managers and directors, other actors within the firms were not involved in this research at all. A natural extension to this research, therefore, would be to move the lens to the other actors within the networks of the firms, the teleworkers, in-office accountants and the administration actors. Their stories would tell of their construction of their reality of telework from their locations within the network relationships, which would add to the findings of this research. How teleworkers constructed their realities based on their dual locations would obviously be of considerable interest, as would the critically analysed stories from the in-office accountants and administrators, as these realities could also be compared with earlier research by Golden (2007).

This research has suggested that the new technologies, especially the new cloud-based accounting programmes will, in the future, change how the networks construct their realities of telework. Consequently, this research will, within the next few years, need to be repeated to further understand, from the network perspective, how the new digital technologies have disrupted, if at all, the ordering of the networks of chartered accounting firms, since it is from how the networks are ordered that actors construct their reality of telework.

Further research into the network-determined roles and responsibilities of women accountants within the networks of the firm and the home should also be considered for two reasons. First, as this study has revealed, it was only women within the chartered accountancy firms who teleworked, and secondly, because women now form the majority of the accounting actors in these firms. Such research would update that of Whiting (2008) and would highlight changes within the social which, coupled with the digital disruptions, may have an influence on the construction of the meaning of telework and or other flexible work practices in the future.

Ongoing research, however, need not be confined to the accounting profession. It should be extended to other professions, law for example. Such additional research would enable the networks of academia to provide to the professions an understanding of the reality of telework to assist them in adding value to their enterprises.

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