Business Ethics and the Corporate Manipulation of Expressions

Ji - Hwan SONG

Ph.D

University of Edinburgh

1996

Declaration

This thesis is an original piece of research, composed solely by myself, and the work is my own.

Ji-Hwan SONG

ACKNOWLEDGEMENT

I sincerely appreciate Dr Rolland Munro and Dr Tim Newton for supervising the process of my writing this thesis. My warm thanks should be given to Professor Hugh Willmott and Professor David Hatherly who helped me sharpen my academic acumen.

Table of Contents

ABSTRACT

The thesis examines how morality is corporately appropriated in the context of new managerial discourses. The theoretical argument focuses on the relations between the fashion for business ethics in the academy and current attempts to reconstruct 'corporate culture' within companies.

The argument begins with questioning the notion of "shared values" as a tenet of corporate culturism. This scepticism over values being shared arises from the epistemological difficulties of researchers, or anyone else, going beyond the position that *expressions* are shared. The argument suggests that if a sharing of expressions can be directed and narrowed, then this is a condition of possibility for the social manipulation of morality. The importance of this argument is that it allows for power effects to be asymmetrical and stabilised without recourse to assumptions of a totalitarian state. Indeed, in the present analysis, forms of resistance to "values" may become power effects, provided expressions are monitored and directed.

The thesis argues that the shared expressions are appropriated for the imperatives of corporate strategy. Entrapped in the mixed messages of corporate strategy, managers become engaged in a complicity to mobilise and narrow the circulation of shared expressions. The thesis suggests that the managerial work to re-present the imperatives of corporate strategy is dominated by a corporate manipulation of expressions.

The thesis proceeds to analyse the empirical material drawn from the transcripts of interviews with a cluster of managers in a financial services company based in U.K. As a typical insurance company, Edinso (a pseudonym) is keen to implement the popular business strategies, "Corporate Culture" and "Quality Agenda". What is going on in Edinso is identified as an attempt to engineer a shift from a 'family' metaphor to a 'corporate' metaphor. However, it is pointed out that these metaphors are not new 'expressions', but only their uses are different. It is theoretically argued that management is partly done by surveillance over 'expressions' or the use of expressions. Surveillance through "accounts" is an intelligent monitoring to the extent that it checks when and where expressions related to the metaphors of quality and profit are 'displayed'. By this device, the attempt is made to manipulate values from 'family' to 'corporate'. Detachment of morality is also illustrated using the example of 'Ethical Trust' which is currently popular in the British financial services companies.

The thesis concludes that a current status of most of business ethics discourse remains an 'apology' for a new managerialism. The moral prescriptions are peripherally directed at the "other", rather than centrally internalised into the moral subjects' subjectivity. The tenet of shared moral values is fractured as is implied in a very meaning of 'share': *unite and divide*. Managers, as employees, also partake in a complicity to exploit morality through the medium of shared expressions such that they become trapped in a vicious circle of moral cynicism and dependence.

The present study has opened up a space in which a current focus on shared values in business ethics can be questioned. The present analysis shows how a discourse of 'sharing' in modern companies helps the social construction and distribution of inequalities of power relations. Further research could develop these themes.

CHAPTER 1

INTRODUCTION

Stages of Moral Concerns in the Business Arena

The aim of this thesis is to delve into the ways in which moral concerns in the business arena are diversely represented and problematised. Indeed, a considerable number of moral and ethical issues are gradually emergent in modern business firms. Bribery, corruption, insider trading, exaggerated advertising, discrimination in employment and the like, are increasingly attracting the public's attention. For instance, it is reported that the CWS, Britain's biggest co-operative retailer, is adopting an "ethical retailing" stance in its 700 stores in a move that puts pressure on other big grocers to follow suit. In what CWS believes is the biggest-ever independent survey of ethical concerns, carried out on its behalf by Gallop, 33 % of 30,000 consumers interviewed said they had boycotted stores or products in the past because of concerns about their ethical standards. 60 % said they were prepared to boycott in the future (*Financial Times*, 24 Apr. 1995). An interesting point of these moral and ethical issues is that these issues are constructed across differing stakeholders' interests. They are differently perceived and interpreted by such moral subjects as owner, employed managers, manual workers, shareholders, and also the public. It is these differences of interpretation that make the debates about business ethics both complicated and intriguing.

The main strand in business ethics can be characterised to be *normative*. This normative approach to business ethics is mainly composed of an investigation of the relevance of philosophical principles for the practice of business transactions. On top of these basic ethical principles, the inquiries of whistle blowing (Miceli and Near, 1992) on unethical behaviours in the context of subspecialised expertise like accounting practice, marketing strategy, production procedures, personnel and so on, are a major part of the discourse of business ethics. On the basis of this combination of a pre-defined set of ethical guidelines and the detective practices of whistleblowing, the prescriptive measures are also taken to enhance the level of ethical climate in a company.

I suggest that such normative approaches to business ethics can be conceptually classified according to Kohlberg's (1981) theory of moral development. In brief, Kohlberg identified three levels of moral development. He characterised the lowest, or *preconventional*, level by self-interest; the next, *conventional* role-conformity level, by an emphasis on loyalty to a prevailing social and institutional order and its dominant norms; and the highest level, that of *postconventional* or autonomous moral reasoning, by the ability to decide to challenge existing norms on the basis of personal principled judgement (cf. Maclagan and Snell, 1992). The ethical level of the conduct of companies which is equivalent to a preconventional, punish/reward, stage may pertain to cases in which the companies themselves enforce *unethical* practices. Wahn (1993) suggests that individuals who are more compliant with their employing organisations are more likely to obey organisational pressures to behave unethically. Competition is one of the first major factors contributing to increased pressure on people to engage in unethical practices (Fraedrich, 1992). Given that if their unethical practices are not publicly detected and punished, they are not stopped, this level of ethical awareness is assessed to be preconventional. Another category of ethical conduct assumed to lie at a bit more advanced level is *'whistleblowing'*. Whistleblowers have usually been treated as outcasts by private-sector employers. However, legal, ethical, and practical considerations increasingly compel companies to encourage employees to disclose suspected illegal or unethical activities through internal communication channels. In a survey of 295 human resource executives, those from companies with internal disclosure policies and procedures reported a significant increase in the number of internal disclosures by employees after implementation (Barnett et al., 1993). Contrary to this surface encouragement of employee whistleblowing, it can be the case that many corporations continue to treat its whistleblowers poorly. The notion persists that it is disloyal and irresponsible to criticise one's employer, notwithstanding the fact that the company has done wrong. Other than outright dismissal, retaliation can and does include demotion, false complaint about job performance, reassignment and relocation, and assignment of unsympathetic co-workers or supervisors (Ettorre, 1994). Though business ethics consultants recommend the instituting of a hotline or safe reporting system that allows employees to report problems or violations (Rogers, 1994), it is questionable whether employees blow the whistle on their own misconduct as well as other persons'.

The *corporate code of ethics* is a device which is meant to meet the managerial need to induce employees to blow the whistle on their own misconduct. I suggest that the institutionalisation of the corporate code of ethics is in accord with the conventional level of role-conformity by an emphasis on loyalty to a prevailing social and institutional order and its dominant norms and values. The corporate intent to publicly devise a set of rules is at once to regulate and moralise the collective activities and to, by doing so, avoid the disadvantages of government regulation (Beauchamp and Bowie, 1979). By investigating 75 Canadian corporate codes of ethics, Lefebvre and Singh (1992) found that the focus of these codes was the protection of the firm. They are principally concerned with employees' conduct against the firm. Very few of the codes refer to issues concerning product safety, product quality, relations with consumers, or environmental affairs. This skewed content of ethical codes is indicative of a nature of compliance-based ethics programmes that focus on preventing legal violations which may do harm to a firm. The instrumentality of ethical codes is manifest in the condensed form of abstract ethical norms. This is likely to marginalise the necessarily competing interpretations of ethical norms. The encapsulation of ethical norms separates the codes from the day-to-day practices, and confines the members' competence of ethical reasoning to a narrowed range of compliant actions. Another ethical conduct of a company which exemplifies the conventional level of role-conformity is the notion of *'corporate social responsibility'*. This is in accord with a social desirability to meet the prevailing social norms because it is launched in order to satisfy general expectations that companies have to associate themselves with the needs of the public society. Simultaneously, companies might themselves benefit by the economic development attending business-like philanthropy, particularly philanthropy intended to provide training. Training would improve the local workforce for the firm at the same time as it attracted public recognition (Sorell and Hendry, 1994;30).

In contrast to these modes of ethical conduct and practices which can be characterised to be heteronomous, the postconventional level of moral development presupposes the moral subjects' capacity for moral reasoning and autonomy. I argue that such new managerial ideas as HRM (Human Resource Management), Corporate Culture and Quality Agenda imply the postconventional level of moral competence of employees. For instance, a contrast between personnel management and human resource management brings into relief the shift in behaviour referent from norms and customs and practice to 'values' and 'mission' (Storey, 1995;24). At face value, the endorsement of values and mission pretends an allowance of opportunities and discretion for the employees to autonomously develop and apply their moral views in conjunction with their attachments to the values and mission. Openness, delegation, family values, individual rights, objective impartiality and the like are among a list of moral choices which are seemingly guaranteed by a new managerialism. However, the everyday reality experienced by the employees in a company may be, to a large extent, contrary to these ostensibly proclaimed icons of moral autonomy. Indeed, the invariably business-dominated dyeing of the authentic morality is not without its ethical problems. This recognition leads us to a main argument of this Chapter.

Problematising Moral Prescriptions in a New Managerialism

The main concern of this thesis is to reflect upon the ways in which morality is corporately appropriated in the context of new managerial discourses. I suggest that morality is problematised where a new managerialism comes into effect. In line with this position, the theoretical argument in this thesis focuses on the relations between the fashion for business ethics in the academy and current attempts to reconstruct 'corporate culture' within companies. Because the corporate attempts to reconstruct corporate culture revolve around the agendas of a new managerialism, 'quality agenda' as a corporate strategy under the regime of a new managerialism is also critically reflected in this thesis. For this purpose, the focus of this thesis is on moral and ethical implications embedded in such new managerialist discourses as "Corporate Culture" and "Quality Agenda".

The importance of this thesis seems to consist in its capacity to reflect upon the mainstream normative stance in the discourse of business ethics. The thesis pinpoints that such a normative stance confines itself to a narrow aspect of moral and ethical implications in the business arena. Its limitedness lies in its lack of attention to the effects of new managerialist discourses by ignoring the mechanism by which employees are brought into the labour process under the managerial regimes of 'corporate culture' and 'quality agenda'. Recognising that morality is espoused by the designers and implementers of such regimes, the thesis problematises the moral prescriptions conveyed by the new managerialist practices. That which characterises a thrust of such moral prescriptions is a notion of 'shared values' which corporate management are eager to enact in the name of corporate culture. Quality is one of the crucial values to be shared. Most importantly, morality is enacted as part of the shared values. The corporate management intend to enhance the level of corporate performance and legitimise the regime of new managerialist practices by virtue of shared moral legitimacy. However, the thesis casts a doubt on the actuality of shared values and raises questions about its ethical problems. The main thrust of this scepticism is to argue that 'expressions' rather than 'values' are shared by both corporate management and employees, and as a consequence morality is socially manipulated through the medium of shared expressions. To explicate this argument, I feel a need to discuss the discourse of corporate culture with a focus on its prescriptive nature.

The prescriptive nature of the discourse of corporate culture is represented in diverse ways and the critical literature is incisive in pointing out the problems embedded in the prescriptions. It has been pointed out, for example, that the corporate attempts to engineer 'corporate culture' take on a mainly purposeful, instrumental character (Willmott, 1993). Such examples lead to moral questions about the genuineness and authenticity of the values enacted by the discourse of corporate culture. When the ethos of 'shared values' as a tenet of corporate culture is intentionally engineered for a higher degree of performance and profitability, any morality advocated by corporate culture is bound to be subjected to such corporate mandates as all-encompassing performances or profitability. The notion of 'shared values' advocated or assumed by the protagonists of 'corporate culture' is most characteristic of the prescriptive nature of the new managerial discourses because it is intended to serve the preservation of the sense of belonging, participation and even practical autonomy (Peters and Waterman, 1982) among employees. As most of the critiques of corporate culturism argue (Willmott, 1993; Dahler-Larsen, 1994) however, an ethos of 'shared values' is likely to result in an incipient totalitarian state, marginalising and excluding space in which competing views from the employees can be constituted. This effect of the ethos of shared values burgeons from its attempts to manoeuvre the corporate stuff as comprehensively as possible. For example, when Kilmann et al. (1985:5) try to define 'corporate culture' as 'the shared philosophies, ideologies, values, assumptions, beliefs, expectations, attitudes and norms', its totalising nuance is conspicuously perceived. Moreover, the managerial intent embedded in the artificial definition of corporate culture is obviously detected when Deal (1985:301) tries to define it as 'the human invention that creates solidarity and meaning and inspires commitment and *productivity*' (emphasis added). Indeed, corporate culture protagonists have promised the top managers that it is rewarding to manage culture in order to improve the degree of social integration and commitment of employees for the company, thereby ultimately gaining innovativeness, productivity and competitive advantage (Deal and Kennedy, 1982; Peters and Waterman, 1982).

However, behind the issue over whether values should be shared lies a further matter. The questioning that is critically reflected on in this thesis is the assumption that values *can* be shared in the mechanism of corporate culture. The descriptive question of whether values can be shared has been obscured by debate over the normative question of whether they should be shared. The normative prescription that values should be shared has been questioned in various ways and these are discussed first. Already a number of scholars object to the promises issued by corporate culture protagonists. Some argue that the link between corporate culture and performance cannot be demonstrated empirically in a convincing way (Siehl and Martin, 1990). Others argue that culture is more complex and more difficult to control than claimed by corporate culture protagonists (Berg, 1985; quoted in Dahler-Larsen, 1994). Case studies demonstrate that underneath the surface of famous, apparently 'excellent' cultures, bottom-level employees live in different realities, 'going robot' or engaging themselves in a number of unofficial practices (Van Maanen, 1991) or, from time to time, investing energy in manifest conflict (Smith and Eisenberg, 1987). Recently, researchers have demonstrated a need to capture conceptually in its own right, the cultural differentiation (Van Maanen and Barley, 1984), ambiguity and fragmentation (Martin and Meyerson, 1988) found in organisations.

As Dahler-Larsen (1994) argues however, while the criticism of corporate culture is rich and varied, there has so far been relatively little focus on analysing the moral aspects of corporate culture (Willmott, 1993), and challenges to investigate the societal significance of corporate culture have not been fully mounted, although analyses have indicated how corporate culture reflects the instrumental mentality of Western managerial thinking (Alvesson, 1989), how it moves the frontier of control to include the emotional realm (Ray, 1986; Hochschild, 1983) and how it affects the autonomy of employees (Willmott, 1993). Dahler-Larsen (1994) continues to elaborate on his critique of corporate culturism in the light of Durkheimian morality. This contrast between corporate culturism and Durkheimian morality illuminates, in its own right, the limits of moral prescriptions embodied in corporate culturism. As Dahler-Larsen (ibid.) argues, an ethos of shared values as a tenet of corporate culturism tends to circumscribe the boundary of application of morality within the *individual* company. Its prescriptive strength is celebrated and legitimated by the protagonists of corporate culturism insofar as it can afford to respond to a wider crisis of 'meaning' in society. Thus, the morality enacted by and within the individual company in the name of corporate culture supposedly takes a binding force over employees by posing the company as 'us' against the society as 'them' and presenting itself as a haven where to skilfully adapt to the uncertainties of social 'environments' suffering from a crisis of 'meaning'. As a result, it is most likely that such corporate morality is amenable to the corporate appropriation through directing and narrowing the ways in which the morality is corporately interpreted and applied.

As a counter to this contracted image of morality, Durkheimian morality posits that society itself is seen as the ultimate source and object of morality. Though Durkheimian social theory of morality is certainly arguable, the Durkheimian-inspired morality seems so illuminating as to highlight the likelihood that a moral legitimacy sought by corporate culturism will turn into a myopic narcism. Reflected in this line of contrasting, corporate culture implies thus, to follow Durkheim, an attempt to use the sacred for profane purposes, thereby running the risk of undermining the former though it is justified with reference to its positive effects on effectiveness, innovation, performance and ultimately, profitability (Dahler-Larsen, ibid.). This leads to a number of contradictions unnoticed by corporate culture protagonists. For instance, employees' competing views of the morality espoused by corporate culture may be marginalised simply because they are harmful for profitability, which is itself in violation of 'fairness' as a basic standard of corporate morality. Indeed, the moral prescriptions of corporate culture are limited in that they do not have society as the source and objective especially when they are reflected by Durkheimian proposition that without linking itself to imagery wanted by society, corporate culture as a moral power will remain weak. In relation to this argument, Kunda (1992:225) warns of the effects that the strength of a moral order based on the assumption and the promise of the members' commitment to the all-encompassing performance will have on society in general. As Kunda frames the matter;

> Such a perspective is, arguably, suitable for economic activity in times of prosperity. But shaping citizens by such an ethos might, in the long run, undermine the foundations of collective action. How, we must ask, will these corporate products behave in different arenas of social action and association - family, community, politics - if their fundamental conceptions of themselves and their relationship to others are shaped in the corporate image? And, more crucially, what will happen to the theatre of reality and its elaborate props when, or if, times change and assumptions no longer hold? (p.225)

However, Kunda's ethnography widens the discussion by, implicitly, questioning whether values can be shared. More than one manager in the Tech (the company as a site of Kunda's study) has found himself facing the "costly consequences of employees' distancing from official versions of corporate imagery", either in terms of overt conflict or in terms of passivity and neglect. Whichever form the members' resistance against the official versions of corporate imagery takes on, that which is at stake is the possibility of 'resistance' to strengthen power relations under the regime of 'strong' corporate culture. As will be discussed in detail later (cf. Chapter 4), autonomy bestowed upon the resisting members functions to mitigate their inclinations for resistance and in turn make them rely upon the more powerful authorities in the form of corporate membership, parenthood, or other anxiety-assuaging icons of individual 'success' or collective ethos of shared values. In this sense, the regime of 'strong' corporate culture is understood to have a penetrating influence on the members' conduct and soul (Rose, 1990). Thus, the means involved in 'managing culture' and 'gaining control of culture' (Kilmann et al., 1985) are inherently technical and *manipulative*, and the goals are, ultimately, commercial (Dahler-Larsen, 1994). In line with this argument on the problems of moral prescriptions of corporate culturism, a question should be raised about how the ethos of shared values is sustained within corporate culture companies and how members respond to any degree of corporate imposition of the ethos of shared values. Indeed, it is important to consider more carefully the question of whether values can really be shared if something else is going on in everyday practice. This question seems to require 'descriptive ethics' as compared with managerialist prescriptions of a new managerialism.

Managerialist Prescriptions and Descriptive Ethics

This thesis is mainly concerned with criticising the moral limits and contradictions of managerialist prescriptions of a new managerialism in the form of 'corporate culturism' and 'quality agenda'. In so doing, its analytic strategy is conceptually focused on a critique of the social act of 'sharing' and its ethical implications. It is to be noted, however, that this analytic concept is an epistemological one. I do not assert the absolute impossibility of shared values, but merely point out the ethical problems embedded in the myth of shared values. Insofar as members do not commit to the values which are corporately espoused to be shared, and accordingly deflect responsibility for the unintended consequences of the presumed myth of shared values, what is to be assumed for an explanation of the members' social act of sharing is that they share only the "expressions". Thus, an exploration of speech exchange is crucial because language in use can be observed (e.g. in the members' accounts). If we assume that only expressions are shared, then any *appearance* of sharing values has to be explained. The possibility follows that if a sharing of expressions can be directed and narrowed, then this is a condition of possibility for the social manipulation of morality. For instance, such ethical notions as 'consensus' and 'mutuality' represented in the act of sharing can be directed by the ideology of the dominant class and narrowed by the arbitrarily managerial interests of that class.

In recognition of these ethical biases brought about the managerialist prescriptions, this thesis is aimed at providing a rich description of how the corporately espoused morality can lead to other moral issues. Thus, I sustain some moral positions from time to time with regard to the instances where managerialist prescriptions are problematised. This stance of 'descriptive ethics' is an effort towards a dialectic of moral disputes. In denouncing the hypocrisy of managerial prescriptions, a dialectic of moral disputes is incisive to pinpoint the truth effects embedded in the managerialist prescriptions (Foucault, 1980). At the same time, it is reflective on any moral prescriptions while it presents itself as an array of ethical judgements. In this sense, a dialectic of moral disputes is congruent with Derrida's (1982) concept of 'differance' in that ethical judgments are put to continuous reflections.

Accordingly, the moral stance of this thesis focuses on a critical reflection of the process whereby the managerialist prescriptions are collectively conveyed through the operation of the ethos of shared values. Relatedly, the thesis is also aimed at contributing to a critique of the discipline of business ethics currently promulgated in the U.S. and U.K. (Stark, 1993; Jones, 1994; Collier, 1994). A basic stance of this thesis on 'ethicality' as a frame of reference for moral subjects' conduct is not fixed on the conventional framework of unreflectively (or, directly) referring to such moral constructs as utility, justice and right (Velasquez, et al., 1983). Rather, the stance is centred on how they are corporately engineered in the managerial package of a new managerialism. Indeed, the managerialist prescriptions are based upon the conventional practice of unreflective recourse to *a priori* established ethical principles which reifies ethics to fixed values. This conventional practice may result in the members' impotence to apply ethical reasoning to the problems emerging from the day-to-day experiences in the company, by displacing sensitivity to the critical moral issues with obedient compliance to values fixed in power settings (Sturdy et al., 1992; 1-10). Consequently, the critical and reflective competence to raise the competing (ambivalent) views is marginalised from the moral subjects' authentic capacity for moral reasoning. Recognising that consent is manufactured by the values fixed in power settings requires a deeper analysis of the notion of sharing as an ethical construct, to which we now turn.

CHAPTER 2

ETHICS OF SHARING

Shared 'values' or Shared 'expressions'

The notion of 'sharing' is indispensable to the conceptualisation of corporate culture especially by culture 'pragmatists' (Martin, 1985) because it is believed to be adequate for inducing employees' consent in virtue of its implied moral appeal. Basically, the social conduct of *sharing* is quintessential to sustaining organised activities in the company. For instance, in Marx's terms, the basic exchanges in work organisations between labour power and wages are grounded on the social act of sharing each partisan's resources in a reciprocal way. It is also implicative of 'ethicality'; as soon as we question what is to be shared and how it is to be shared, it can be ethically contested. Different views on what is to be shared leads to different ethical claims. Moreover, different views on how the relations of sharing are constituted also bring about different ethical claims. When this complex nature of 'sharing' and its subsequent ethical claims are disregarded, an ethos of shared values as a tenet of corporate culturism is degenerated into being totalitarian so as to ignore the other side of sharing.

The mechanism of 'sharing' espoused by corporate culturism is geared to engineering 'values'. As Willmott (1993) notes, a range of values to be engineered is limitless so long as it is contributory to all-encompassing corporate performances (efficiency, effectiveness, profitability, top-quality). This limitlessness of values has to be efficiently controlled and hence the idea of 'corporate core values' come into play. These values are principally initiated by top management and become to be cornerstones for maintaining 'strong' corporate culture. The core corporate values are given the power to guide employees' constitution of meanings through their working lives. As Peters and Waterman (1982) articulate,

> a set of shared values and rules about discipline, details and execution can provide the framework in which practical autonomy takes place routine.... The institution provides the guiding belief and creates a sense of excitement, a sense of being a part of the best, a sense of producing something of quality that is generally valued.

The prescription above pretends to provide members with a supreme level of autonomy as if a set of shared values can guarantee perfect freedom. But it conceals a hazard of homogenised meaning in the name of 'shared values'. As Willmott (1993) argues in view of George Orwell's *Nineteen Eight-Four*, shared by the worlds of newspeak and corporate culture is a totalitarian remedy for the resolution of indeterminacy and ambiguity: thought control through uniform definition of meaning. The implication is that employees are being subjugated to the uniformity of corporate culture such that they are selected and promoted on the basis of their (perceived) acceptance of, or receptivity to, the core values (ibid.; 525). In addition to such core corporate values, the values sustained by employees are also the targets of corporate culture programmers. The ways to engineer employees' sustained values are understood to follow two steps. After imposing the corporate core values on the employees' collective mind, corporate culturism seeks to exploit this consensus in virtue of its legitimacy which is conferred in the name of 'culture'. Willmott (ibid.) explicates this,

> corporate culturism expects and requires employees to internalise the new values of 'quality', 'flexibility' and 'value-added' - to adopt and cherish them as their own - so that, in principle, their uniquely human powers of judgment and discretion are directed unequivocally towards working methods that will deliver capital accumulation.

The employees' uniquely human powers of judgment and discretion are not only their imputed values but also can control other values which they may cherish at the same time. Because of this relation between the employees' imputed values, corporate culturism is keen to direct such strategically significant values sustained by employees. Along with the employees' powers of judgment and discretion, a moral resource of responsibility is also used as a means for capital accumulation when, as Thompson and McHugh (1990) argue, employees are encouraged to perceive their performance and utility to the enterprise as their *responsibility*. Autonomy is also an important value imputed to employees, which is seductive enough to be exploited by corporate culturists and accordingly regarded as a good asset for their moral prescriptions. Peters and Waterman (1982) emphasise the employees' value of autonomy when they assert,

> There was hardly a more pervasive theme in the excellent companies than respect for the individual.... These companies give people control over their destinies; they make meaning for people. They turn the average Joe and the average Jane into winners. They let, even insist, that people stick out.

However, a 'politics of autonomy' is apt to make employees bewildered in a mechanism of handling autonomy. Basically, corporate culture invites employees to understand that identification with its values ensures their autonomy (Willmott, 1993). At stake here is a capacity of employees to handle the autonomy bestowed upon them. The 'politics of autonomy' is manifest when a strong culture is deemed to provide each employee with the security of the 'sacred canopy' (Berger and Luckmann, 1966) by establishing a few core values and hence minimizing the bewildering, anxiety-laden experience of having to cope with an excess of autonomy (Willmott, ibid.). Indeed, a few core values serve to guide the ways in which employees can handle their autonomy. In turn, the employees are obliged to discipline themselves in controlling their autonomy mainly in tune with such a few core values. This self-discipline is geared to ensuring that the practical autonomy of employees is dedicated to the realisation of core corporate values (Willmott, ibid.).

In summary, the corporate culturism seeks to engineer a range of values from both corporate management and employees so long as the values are recognised to contribute to differences in corporate performance. Whereas such values as efficiency, productivity, profitability are the direct and tangible values to determine corporate performance, such ethical values as autonomy, responsibility, judgment, discretion are indirect and intangible values. Insofar as ethical values are calculated to be a good asset for managerial prescriptions, they are attractive enough for corporate culture programmers to harness them in a sophisticated way. In this vein, the mechanism of self-discipline is expected to enable the employees to constitute their subjectivity by efforts to identify with corporate core values. However, a question still remains whether employees' efforts to identify with corporate core values are genuine or instrumental. If employees consent to the corporate imposition of core values only to maintain their membership and avoid excommunication, an explanation should be given to the employee's strategic conduct of 'sharing' as compared with an acquiescent act of sharing. As Willmott (ibid.) argues, instead of producing committed, enthusiastic, self-disciplining subjects, a possible effect of corporate culturist programmes is a reinforcement of instrumentality amongst employees who comply with corporate demands without internalising their values.

The conduct lacking a deep identification with corporate core values may be understood as selective, calculative compliance. In which case, employee behaviour is (minimally) congruent with 'realising' the values of the corporation, but only insofar as it is calculated that material and/or symbolic advantage can be gained from managing the appearance of consent (Willmott, ibid.). Indeed, the corporately legitimated tenet of 'shared values' in the name of corporate culture is a discursive practice which may be socially exploited both in an intended managerial prerogative and a calculative employee consent (Sturdy et al., 1992). This claim is echoed by the sense that 'sharing' has two essentially opposing concepts in one word: unite and divide. The Oxford English Dictionary (1989) shows the following explanations of the word, 'share': (1) to participate in (an action, activity, opinion, feeling, or condition); to perform, enjoy, or suffer in common with others; to possess (a quality) which other persons or things also have (2) to cut into parts, divided, cloven. This line of double-meaning is partly endorsed by Bauman (1991: 6) when he says that belonging entails the awareness of being together or 'being a part of'; belonging, inevitably, contains the awareness of its own uncertainty, of the possibility of isolation, of the need to stave off or overcome alienation.

It is, therefore, conceivable that employees in the company, when they are induced to share those corporately initiated values, employ their own strategic conduct to confront them. Though the methods of strategic conduct may vary according to the degree of perceived compulsion accompanied by the imposition of corporate core values, the generally expected mode of reaction will be to share only 'expressions' rather than the 'values' enacted upon them by corporate management. In the sense that this strategic conduct is meant to evade the punitive sanction on the employees' failure to commit to the 'values', the conduct of sharing 'expressions' is viewed to be a measure for their existential needs. In the extreme case that the values are not acceptable to them, their act of sharing 'expressions' deems to demonstrate their will to resist the corporately espoused values. This contrasting act is more of a general social action. As Cohen (1985:15) explicates this tension in terms of the contrast between shared 'meanings' and shared 'symbols':

> Such categories as justice, goodness, patriotism, duty, love, peace, are almost impossible to spell out with precision. The attempt to do so invariably generates argument, sometimes worse. But their range of meanings can be glossed over in a commonly accepted symbol -- precisely because it allows its adherents to attach their own meanings to it. *They share the symbol, but do not necessarily share its meanings*. Community is just such a boundary-expressing symbol. As a symbol, it is held in common by its members; but its meaning varies with its members' unique orientations to it. In the face of this variability of meaning, the consciousness of community has to be kept alive through *manipulation* of its symbols. (emphasis added)

It is a common social phenomenon in our social practices that social actors find themselves remaining ambivalent on the values which are demanded to be shared. For example, a social anthropologist who is eager to learn an alien language in a premodern land and appreciate a variety of different customs and artifacts can find himself/herself reluctant to actively *identify with* his/her research field. In this case, it is not 'values' but 'expressions' such as language, customs, artifacts etc. which the anthropologist can and do share. In the business firm in particular, such 'expressions' as uniform, lip service, an appearance of observing a corporate code of ethics are likely to be shared as a means to maintain the employees' membership for their self-preservation in the company. As Willmott (1993) puts the matter, the distancing of self from corporate values may be mediated by the strategic conduct of shared expressions as a preferred means of preserving and asserting self-identity. Importantly, the strategic conduct of sharing expressions can also be deployed even by the corporate management. As is specified in the ethical value of 'autonomy' discussed above, corporate management are not committed to securing the employees' job rights, protectable by autonomy in organisational practices, such as discretion in decision making etc. But, the corporate management's main concern is more likely to engineer autonomy so that the employees' lack of capacity to handle their autonomy is complemented and steered by the determinate power of the corporate management. To the extent that corporate management as agents of corporate culture programmes are not authentically committed to the ethical value of autonomy, all they share with their employees is the moral expressions of autonomy. Here, it is of crucial importance, therefore, to spell out that a yardstick by which to distinguish 'shared values' from 'shared expressions' is the extent to which social subjects do commit to their conduct of sharing in terms of being both accountable to the consequences of sharing and responsible even for the unintended consequences of sharing. This way of conceptualising the conduct of sharing is to embody 'ethicality' embedded in the conduct of sharing itself in that accountability and responsibility are of the essential ethicality in the social conduct of sharing (Bauman, 1993; 250).

The notion of sharing 'expressions' may concern a broad range of matters from the objects of sharing to the behaviour pattern of sharing itself. A uniform, badge, official documents, corporate codes of conduct may pertain to the examples of objects to be shared as expressions. These are connected with the specified ways of engineering 'corporate culture': making presentations, sending "messages", running "boot camp", writing papers, giving speeches, formulating and publishing the "rules", even offering an "operating manual" (Kunda, 1992:7). More crucial is a notion of how employees deploy the strategic conduct of sharing 'expressions' as a behaviour pattern.

The employees' identity work, to maintain their self-identity as a refusal of being identified with the corporate values, is a basic behaviour pattern of sharing 'expressions' to the extent that they are at least not committed to the imperatives of 'strong corporate culture'. The efforts to constitute their own unofficial culture (or subculture) are expected to lead to a successful identity work. This is related with the employees' own ways of defining the reality. As Kunda (1992:227) argues, the struggle between organisations bent on normative control and individuals subjected to it is over the definition of reality. Against the preponderance of the powerful to provide employees with the means to interpret reality with reference to 'corporate core values', the employees may attempt to develop their own ways to interpret reality.

Among the ways to interpret the reality is the circulation of phrases as shared expressions. Given that 'accounts' other than the observable behaviours are the important means by which to represent employees' competing value-standpoints, a consideration of some particular mode of verbal accounts is of significance. It may take on a form of idiomatic phrases by which the employees' collective attitudes to the "company values" is aphoristically conveyed. Just as the employees are seduced to minimise the anxiety-laden experience of having to cope with an excess of autonomy by complying with a few core values (Willmott, 1993), so some core phrases may be selectively coined and circulated by the members. Of significance is that these phrases convey the members' ambivalence. The content of the phrases may carry an ethos of shared core values, but simultaneously and markedly can imply a pejorative nuance. More importantly, it may contain the elements of the members' inmost aspirations which are banned under the totalitarian regime of monocultural values. Consequently, the phrases are bound to be embroidered with mixed messages. This is, in a sense, inevitable since the regime of corporate culture as the context for the constitution of phrases is itself a sourceful arena of contradictory practices. As Willmott (1993) explains,

> Like the market that allows sellers of labour to believe in their freedom, corporate culture invites employees to understand that identification with its values ensures their autonomy. That is the seductive doublethink of corporate culture: the simultaneous affirmation and negation of the conditions of autonomy.... In Orwell's Oceania, 'freedom is slavery' and 'ignorance is strength'. In the world of corporate culture, 'slavery is freedom' and 'strength is ignorance'.

The willingness and ability to circulate 'chosen phrases' is to confirm the employees' belief that they have autonomy to define the reality according to their competence. Contrary to this self-affirmative aspect of constituting the chosen phrases, it should be highlighted that the 'divisive' nature of sharing is accomplished through a very intricate work of iteration and circulation of phrases through production and reproduction of languages. That is, words are selected for rendering appropriate for validating corporate core values. As a result, some expressions are allowed, and some are not allowed to be shared or circulated. For instance, the managers in Watson's (1994) ethnographic study were not allowed to share the word 'job'. Employees, in the new scheme of things, were in 'skill grades' instead of 'jobs' and could be required to carry out any task appropriate to their skill level. Hence, nobody 'owned' a job. To use the term 'job' was to be slapped down by the injunction to 'wash your mouth out' (ibid.; 115). This practice of seclusion leads the managers to be passively complying with the corporate values in the situated practices by marking off corporate identity as against personal values. Surveillance over the use of words repeated in the managers' day-to-day practices is to reinforce the top executive level's imposition of corporate values upon the managers. In effect, management is partly done by surveillance over the accounts through which the ways members share the corporate values are monitored. Consequently, the surveillance mechanism becomes to be a more intelligent monitoring to check when and where expressions related to the core corporate values of quality and profit are 'displayed'.

The other behaviour pattern of shared 'expressions' is related with the effects of the reification of roles. Role refers most generally to sets of prescribed activities associated with particular institutionally defined positions. However, as Berger and Luckman (1966:77) suggest, "To learn a role is not enough to acquire the routines immediately necessary to its "outward" performance. One must also be initiated into the various cognitive and even affective layers of the body of knowledge that is directly and indirectly appropriate to this role". It follows that the reification of roles may have tremendous influence on employees' subjective value judgment to the extent that it may confine a range of the employees' action to a prescribed set of expectations upon the role. Thus, the employees can legitimate their lack of concerns about the source of unexpected consequences by recourse to such reified roles. Significantly, the reification of roles can result in individuals abdicating responsibility --"I have no choice in the matter, I am the ..." , "It is none of our department's business"-- and taking action in ways which are contrary to what they might, as moral subjects free from the bondage of roles, feel are ethically right. This attitude of abdicating responsibility as the effect of the reification of roles may hamper the company-spread plan of 'corporate culture' and it becomes a structural limit of engineering 'strong corporate culture'. Especially when the corporately espoused values are enacted chiefly through a strategic department of the company, it may be the case that these values are not shared, but only the expressions are shared by the rest of the members in the company to the extent that they are aware of, but not actively appreciative of, those values. As a result, the estranged members' attitude to their work may be represented through a diversity of particular behaviour patterns. For instance, the manufactured clerical consent in an insurance company is reported to have led to the act of 'shifting' work which was construed as 'escape into work' (Sturdy, 1992). The existential condition that the clerks had to accomplish the target of work, irrespective of their competing views of the company policies, resulted in such a passive behaviour pattern of adaptation. In which case, the degree to which they shared only the expressions of the company policies was exactly represented as a conduct of 'escape into work'. Eventually, role reification brings about diverse behaviour patterns of sharing expressions.

Finally, employees' strategic conduct of sharing 'expressions' can be formed around the pretense of *'as if'* as a behaviour pattern. Because the employees cannot survive in the company while completely resisting the corporate core values, they can pretend to share the values *as if* they are actively committed to those values. The negative effect of this mode of conduct is self-deceptive. The excess of instrumental compliance makes the employees lose the competence to criticise or resist the prevailing system of cultural logic and accordingly acquiesce in it. As a consequence, they are habituated to taking the reality defined by corporate cultural programmes for granted as if it could be legitimated in every respect. This fetishism is likely to paralyse the employees' competence of ethical judgment (Bauman, 1993).

In summary, a question of how the employees' efforts for identity work are secured and obscured in the process whereby corporate values are enacted is central to a reflection of moral prescriptions of corporate culturism. Simultaneously, the possibility should also be recognised that if a sharing of expressions is directed and narrowed by both corporate management and employees, then this is a condition of possibility for the social manipulation of morality. For instance, the members can accommodate an ethically relativistic attitude for the 'unintended consequences' on the excuse of not sharing the values. Corporate culturism thus reproduces the conditions of demoralisation and degradation for which it is presented as a remedy (Willmott, 1993). This subversion of 'moralisation' into 'demoralisation' as an outcome of cultural engineering is meant to reveal some crucial discrepancies between front and backstage where reciprocal interactions of subjects and social institutions are multifariously represented in a political economy of sharing. As Law (1993) puts:

> "The political economy of representation in enterprise has certain peculiarities: in particular, it generates a deep division -- a

> particular expression of dualism -- between backstage and front. Enterprise is a strategy that turns around a concern with results, with what appears on stage. In the first instance it isn't too concerned with how that performance is produced. But -- there is a but -- since agents are said to be opportunistic, performances may dissimulate. Which means, in turn, that it tends to become important to look backstage to see what is 'really' going on. So it is that in enterprise a deep moral (epistemological) division grows up between backstage and front. And so it is that mistrust tends to fuel that division (p. 27)."

A questioning of how a moral division is constructed between official culture at front and unofficial culture at backstage in a company leads to our next arguments. The importance of next arguments is to help explicate the mechanism by which shared expressions are corporately used in the context of new managerial practices.

Fragmentation, Distancing and Detachment

As was suggested in the prior section, the practice of 'division' as the opposite side of sharing as unity was crucial in understanding the mechanism of sharing. The practice of breaking off the united relations and practices is a common social act. As Lyon (1994) contends, it is technologies that distance, and it is surveillance that divides our social relations and practices. Detachment as a prevalent social phenomenon is also discursively embedded in our social practices to the extent that the post-structuralists problematise 'detachment' as an everyday feature of social conduct. It is salient especially in the context of a business company in which the mode of managerial practices to potentiate situations of coercion and domination is structurally produced and reproduced. Accordingly, a critique of corporate culturism should be centred on what has been displaced, excluded, made absent or silenced by corporate culturism enacted in the business company in which the principle of 'divide and rule' is dominant. This is so because the ironical self-contradiction of 'corporate culturism' consists in the incompatibility of its espoused value of 'wholeness' with its resultant actuality of 'fragmentation'. The discursiveness of this contradiction in the capitalist mode of social production is endorsed by Bauman (1991) when he contends that modernity prides itself on the fragmentation of the world as its foremost achievement. Fragmentation is the prime source of its strength as he notes:

> The danger inherent in present-day industrial society is a process of becoming accustomed to moral indifference in regard to actions not immediately related to one's own sphere of experience - the danger to be traced to the capacity of that present-day industrial society to extend inter-human distance to a point where moral responsibility and moral inhibitions become inaudible (p. 64).

Arguably, the most organised form of fragmentation in industrial society seems to be 'division of labour'. Braverman (1974: 82) pinpoints how the practice of separation is brought about in a process of commodification of labour power. The uses of labour power are no longer organised according to the *needs* and *desires* of those who sell it, but rather according to the *needs* of its purchasers who are, primarily, employers seeking to expand the value of their capital. When such whole personhood of labour as implied in their *needs* and *desires* is reduced to the rational aspect of the needs of employers, the irrational aspect of desires of labour becomes marginal. The employers are likely to legitimise their rational choice of action by recourse to their existential conditions to cope with the external challenges like market pressures. They tend to assert that the irrational desires of labour is neither legitimate nor competent in adapting to the power of uncontrollable variables; a subjection to the employers' rationality of evil (Bauman, 1989: 202). The social division of labour has not only fragmented the behavioural aspect of labour but, it can be argued, created conditions in which desires attributable to labour's capacity of moral judgment are marginalised. Consequently, the labour's capacity of moral judgment is simply regarded as 'amoral' desires, being subject to the employers' expedient tactic of adiaphorising (to render the consequences of actions incompatible with moral claims or judgments) the desires (Bauman , 1991).

The mechanism of 'corporate culture' is also to undertake such fragmentation when it organises the use of labour power according to the needs of its implementers, disguising its organisation according to the needs and, particularly, the desires of employees. In the name of expanding practical autonomy for employees and improving organisational effectiveness, corporate culturism systematically suppresses ideas and practices that might problematise the authority of core corporate values (Willmott, 1993). The competence of moral judgment, buttressed by the desires of the employees, is also endangered to be made absent by the dominant authority of core corporate values. As is illustrated in Kunda's (1992) study at Tech company, attempts to define "company values" may well act to fragment and splinter and excite conflict both within groups and within persons, rather than engineer a common culture. The formation of such fragmentations may bring about a massive scale of the mediation of action, and of the intermediary man - one who 'stands between me and my action, making it impossible for me to experience it directly'. Indeed, an ethos of collective wholeness endorsed by corporate culturism is fractured into the individuation of work arrangement which is fuelled by a massive scale of the mediation of action. As Bauman (1989:194) argues, the effect of this fracture is that minute division of labour, as well as the sheer length of the chain of acts that mediate between the initiative and its tangible effects, exempt most - however decisive - constituents of the collective venture from moral significance and scrutiny. Indeed, the distance caused by minute division of labour through technologies escalates the deflection of moral responsibility and increases the exemption of most constituents of the collective venture from moral significance and scrutiny. This is a representative effect of demoralisation brought about by a new managerialism in which the collective ethos of sharing, espoused by corporate culturism, is in conflict with the distance caused by a surveillance mechanism of 'quality agenda' (Wilkinson and Willmott, 1995) which also espouses the collective ethos of sharing.

I suggest that the practice of fragmentation is a social performance mediated by the opposing actions of inclusion and exclusion. Organisation is the outcome of strategic conduct of inclusion and exclusion. The engineering of 'strong' corporate culture is also done in the mechanism of inclusion and exclusion. Though it deliberately proclaims an ethic of commonality in virtue of shared values, there always remains the possibility that only the corporately screened values are included and other competing views are excluded. Douglas (1975) shows how notions of society need not rely on 'shared values' or 'shared meanings'. Instead Douglas points to the *effects* which are sustained as a consequence of people's beliefs about shared values. Of principal importance here is the effect of *exclusion*. The 'naturalness' of exclusion has also to be asserted for its legitimacy. Whenever exclusion is operated to define a category of outsiders, the segregated category tends to be accredited with a different nature. Exclusion is always 'natural' as outer connections of action are effectively removed from the field of vision (Munro, 1991). This 'naturalness' seems to be applicable to the discourse of corporate culture. The companies of 'strong corporate culture' do not qualify as moral mediators between the external society and the internal members because they do not view themselves as part of a societal project. Instead corporate culture turns inwards, mobilising against hostile environments by creating a feeling of 'us against the world' (Deal and Kennedy, 1982). The inner order is seen as a 'natural' defence against the outer disorder to the extent that corporate culture significantly seeks to substitute the company for a general society as the sacred realm. The tendency of the company to turn inwards itself in a search for sacredness is symptomatic of a lack of belief in any moral qualities of 'outer environments', i.e. the complex social, technical, economic and ideological web of which the companies are a part (Dahler-Larsen, 1994). This symbolic separation of companies from societal projects is indicative of coercive domination as Bauman (1990:2) argues that such an operation of inclusion and exclusion is an act of violence perpetrated upon the world, and requires the support of a certain amount of coercion. Indeed, the moral prescriptions of corporate culture which is characterised by normative control are crippled because their legitimacy is pursued on the basis of coercive practices to include the corporate values as sacred and exclude the competing societal values as profane.

Though the social practice of separation is mostly initiated and propelled by the institutional power, the individual employees in the company may also be active in such a practice of separation. As compared with the governance of the practice of separation by the institutional power, the individual employees' practice of separation is more likely to be congruent with the efforts to maintain their membership in the company. Role distancing is a way of strategically preserving the individual employees' identity apart from the demands of identification with the corporate core values. The concept of role distance provides a sociological means of dealing with one type of divergence between obligation and actual performance (Goffman, 1961). To the extent that the person must play roles that contradict his self-conception, these roles will be assigned 'role distance', together with mechanisms for demonstrating the lack of personal involvement that the person feels when playing these roles. Goffman (ibid.) argues that although the subordinate is careful not to threaten those who are, in a sense, in charge of the situation, he may be just as careful to inject some expression to show, for any who may care to see, that he is not capitulating completely to the work arrangement in which he finds himself. Sullenness, muttering, irony, joking, and sarcasm may all allow one to show that something of oneself lies outside the constraints of the moment and outside the role (ibid.; 115).

However, the act of distancing role performers from the roles they play is a sort of self-defensive device in that it is, in the end, another limited and passive strategy which tends to confirm existing organisational structures and separate the individual from the possibilities of reform inherent in social relations (Thompson and McHugh, 1990:336). This passivity is embodied in the role performers' defensive moral arrangements in which they try to make a distance from the *'unintended consequences'* of their role distancing. They are entitled to make excuses for the unintended consequences by claiming that they did not actively embrace the role because they did not share the corporate values imposed on the role. Here the ethical issue becomes at stake when the employees take intentionally the conduct of role distance to such an extent as to delude their conscience by seriously distancing themselves from work involvement. If that is the case, then their strategic conduct of role distance is ethically unsound because it violates the minimally required level of loyalty to work specified in the employment contract. In this extreme case, the intentionality of role distance is to be appropriating an ethic of employee right for identity work which is hoped to be protected, at a minimum, by role distance. Given that 'role distance' arises out of uneasy symbiosis between management and labour, it is conceivable that management may also operate to distance themselves from labour.

'Expertise' is a method used by management to keep distance from labour and simultaneously it is the effect of a corporately espoused ethos of shared values. For instance, under a regime of sharing 'quality' as a corporate core value, the middle management may try to create distance by enrolling 'quality' as an expertise to protect themselves and their status (Munro, 1995;146). Such a method is indeed a specifically modern form of authority. Bauman (1989: 196) argues that the essence of expertise is the assumption that doing things properly requires certain knowledge, that such knowledge is distributed unevenly, that some persons possess more of it than others, that those who possess it ought to be in charge of doing things, and that being in charge places upon them the responsibility for how things are being done. Bauman goes on to note,

> In fact, the responsibility is seen as vested not in the experts, but in the skills they represent. The actors serve as mere agents of knowledge, as bearers of the 'know-how', and their personal responsibility rests entirely in representing knowledge properly, that is in doing things according to the 'state of the art', to the best of what extant knowledge can offer. For those who do not possess the know-how, responsible action means following the advice of the experts. In the process, personal responsibility dissolves in the abstract authority of technical know-how.

Only the values congruous to technical know-how are legitimately moralised by the claim that they are capable of providing the followers with the advice of the experts. The senior managers as agents of corporate culture are obliged to serve its inculcation by including the expressions acceptable for the credo of corporate culture and excluding the unacceptables. As Willmott (1993) argues, such technical know-hows of management as from human relations and theory Y are fused in corporate culturism by advocating a systematic approach to creating and strengthening core corporate values in a way that excludes (through attention to recruitment) and eliminates (through training) all other values. In this process, the essence of managerial expertise intrinsic to the management ideas is detached and in turn is extrinsically transformed into authority of technical know-how in which personal responsibility dissolves. When faced with the contingencies of unintended consequences, the non-experts are bound to make excuses by claiming that they only had to follow the advice of the experts. Excuses are conveniently produced and reproduced as distanced from a fair level of personal accountability.

In short, the core values of corporate culture are detached from their intrinsic nature and, in turn, are extrinsically exploited as a means for extracting the surplus from labour and for flexible accumulation (Harvey, 1989). This move brings about the detachment effect in that the intentionality of such core values is questioned and resisted by employees. Detachment of core values is facilitated by the medium of shared expressions. The detachment effects tend to be structurally fortified within a frame of 'moral man and immoral society' (Niebuhr, 1946). Because the employees are ordered to comply with the utilitarian ethic represented through corporate core values, their subjectivity as moral beings is bound to be constrained by the institutional power which obscures the individual employees' personal morality. Indeed, morality is so vulnerable as to be in diverse ways distorted and manipulated.

Social Manipulation of Morality

The arguments advanced in the prior two sections highlighted the dual nature of 'sharing'; its front of 'unity' and its backstage of 'division'. I pointed out the conditions of possibility that morality is appropriated by all the stakeholders like corporate culture programmers, labour, managers, and intermediate experts to implement the programmes. Expertise was seen to mediate this corporate appropriation of morality, bringing about the fragments of morality. This understanding raises a need to make a contrast between the conventional normative stance to business ethics and the ways in which morality is engineered for subjection to the specific purposes of the stakeholders, viz. *manipulation*. The notion of 'manipulation' which is deployed here is defined in the Oxford dictionary:

(1) to control, manage, or play upon by artful, unfair, or insidious means esp. to one's own advantage;

(2) to change by artful or unfair means so as to serve one's purpose; to adapt or change (accounts, figures, etc) to suit one's purpose or advantage.

These definitions indicate that the ends can rationalise the means used to acquire the ends. In this vein, the discourse of corporate culture is also recognised to be a means to serve the ends of enhancing a level of corporate performance and managing the corporate image to the public. However, the tension arises from the inconsistencies between the employees' perception of fairness associated with corporate culture within the company and the public's recognition of the corporate image as a moral crusade. That is, the company's reputation for maintaining highly integrated moral standards within the company can be exploited as impression management tactics to win the external constituents' favours. This contradictory disguise is disputed by Willmott (1992) when he criticises the dual nature of 'excellence' literature which strengthens corporate culture by selectively deploying such postmodernistic qualities as 'playful', 'anarchy', 'indeterminacy'. He goes on to contend that postmodern values would be celebrated as ends rather than deployed and evaluated primarily as means (ibid.; 66-7). For instance, corporate culture protagonists allege that practical autonomy is granted to employees by virtue of shared values. But, if the practical autonomy is deployed as means rather than as ends, it can amplify the chances to manipulate morality compared with the situations where a hierarchical order is strictly in control.

Bauman (1991:7) argues that existence is modern insofar as it is effected and sustained by design, *manipulation*, management, and engineering. In relation to the discourse of corporate culture, these four conceptual entities may be re-assembled with locating *manipulation* in the centre. Design, management and engineering are all susceptible to manipulation. As Kunda (1992) argues in his ethnography of the strong corporate cultures in a high-tech company, designs of 'strong corporate culture' by the management experts of culture engineering eventually brought about the manipulative forms of normative control. Indeed, the practice of manipulating morality can take on diverse forms. Because manipulation of morality is basically predicated on the moral subjects' expedient attitude to the authenticity of morality, it is important to explore more tacit ways in which morality is marginalised and made absent in its due course of presence. As distinct from moral manipulation, these ways can be construed as "moral neutralisation" but it is important to note that they are also conducive to the moral manipulation in an indirect way.

The attitude of "moral neutralisation" is to treat actions as incompatible with moral concerns and is thus an implicit way in which morality is silenced and marginalised. Vitell and Grove (1987) investigate the tools which are prevalently employed by unethical marketing practitioners to justify their norm-violating behaviour in special circumstances. This tool, labelled the techniques of 'neutralisation', provides how individuals soften or eliminate the impact that their norm violating behaviour might have upon their self-concept and social relationships. In the arena of business, the techniques of neutralisation concept offers a vehicle for understanding how corporate executives, line employees, sales representatives and local merchants develop and utilise arguments to exonerate themselves from self and social criticism concerning "unethical" business practices. Vitell and Grove list four techniques of neutralisation as follows. *Denial of Injury* -- wherein individuals contend that their norm violating behaviour is not really serious, since no party directly suffers because of it; for example, one might comment, "What's the big deal? No one was hurt." *Denial of Victim* -- wherein individuals counter any blame for their actions by arguing that the violated party deserved whatever happened; for instance, one might relate, "If they're foolish enough to believe that, it's their own fault they were taken advantage of". This could be said about the consumers who bought a company's product. *Condemning the Condemners* -- wherein individuals deflect moral condemnation to those ridiculing them by pointing out that they engage in similar disapproved behaviour; a typical example might be, "I was only doing what others do all the time". *Appeal to Higher Loyalties* -- wherein individuals argue that their norm violating behaviour is the by-product of their attempt to actualise a higher order ideal or value; here, a typical comment might be, "I did it because it was better for all concerned". An important idea to keep in mind with respect to the techniques of moral neutralisation is that they are learned and socially reinforced responses which are capable of making one's inappropriate behaviour seem acceptable or excusable. A 'norm of evasion' which exists for nearly every norm mediates the techniques of neutralisation, which one may call upon in order to avoid the moral imperatives associated with the norm and/or the reproach that can be expected from its violation (Akers, 1977). The techniques of neutralisation are a means of utilising generally but covertly accepted arguments to justify one's norm violating behaviour in special circumstances. In short, they are no longer 'neutral'.

Arguing that all social organisation consists in neutralising the disruptive and deregulating impact of moral behaviour, Bauman (1990; 29) provides for sociological accounts of the people's act of neutralising morality. He contends that this effect is achieved through a number of complementary arrangements taking place in the process of modernisation which the growing separation between reason and morality characterises. These complementary arrangements seem to be helpful in understanding the ways in which moral subjects cannot but divest themselves of the capacity of moral judgment. Drawing heavily upon Bauman's (1990) argument, I discuss the complementary arrangements below.

The first arrangement is made possible by stretching the distance between action and its consequences beyond the reach of moral limit. The fragmented labour in the assembly lines illustrates this case of distance between action and its consequences. In this regime, the major achievement of action is assessed in the hierarchy of command and execution. Once placed in the 'agentic state' and separated from both the intention-conscious sources and the ultimate effects of action by a chain of mediators, the actors seldom face the moment of choice and gaze at the consequences of their deeds. More importantly, they hardly ever apprehend what they gaze at as the consequences of their deeds. As each action is both mediated and merely mediating, the suspicion of a causal link is convincingly dismissed through theorising the evidence as an 'unanticipated consequence', or at any rate the 'unintended result' of a morally neutral act -- as a fault of 'reason' rather than 'ethical failure'. This implies that the 'unintended result' could have been predicted by adherence to ethical guidelines.

The second arrangement could be best described as the 'effacing of the face'. Whereas the first arrangement to neutralise moral behaviour focuses on the consequences of action, the second arrangement focuses on the objects of moral judgment. It consists in exempting some 'others' from the class of potential objects of moral judgment, of potential 'faces'. That is, it evicts them from the class of beings that may potentially confront the actor as a 'face'. This effect is brought about through the classifying of selected groups among the subjects of action which can be evaluated solely in terms of their technical, instrumental value. For instance, a core group of technicians involved in a crucial project of technology can be protected to the extent that the resources of their action are evaluated solely in terms of their technical, instrumental value. This leads to the removal of the core group of technicians from routine human encounter in which their face might become visible and glare as a moral demand. In which case the limiting impact of moral responsibility for the other is suspended and rendered ineffective.

The third arrangement concerns the attitude with which one acts upon the other. It is recognised to destroy the object of action as a self. The object has been dissembled into traits; the totality of the moral subject has been reduced to the collection of parts or attributes of which no one can conceivably be ascribed moral subjectivity. Actions are then targeted on specific units of the set, by-passing or avoiding altogether the moment of encounter with morally significant effects. It had been this reality of social organisation that was articulated in the postulate of philosophical reductionism promoted by logical positivism: to demonstrate that entity P can be reduced to entities x, y and z entails the deduction that P is 'nothing but' the assembly of x, y and z (Bauman, ibid.). No wonder morality was one of the first victims of logical-positivist reductionist zest as Law (1993; 12) argues that reductionism often, perhaps usually, makes distinctions that may come to look strangely like dualisms. For example, when the employees of a company address themselves as businessmen to their clients, they are likely to reduce the clients to the collection of attributes which will bring profits to the company. Or when the board of directors address themselves to the shareholders, they tend to reduce the shareholders to the collection of attributes in terms of investing their money in the company and expecting the dividend as a reciprocal reward. In both cases, that which is missing is the moral subjectivity of clients and shareholders with a deep concern about whether the company is running their money in an ethically acceptable way or not. This impersonal, fragmented nature of share ownership is the case of destroying the object of action as a self.

In contrast to "moral neutralisation", the act of "moral manipulation" suggests that morality is intentionally 'engineered' and 'exploited' by certain interest groups or individuals for their supposedly amoral interests. Because meaning is by nature alienable, movable, manipulable (McCracken, 1986), moral values as meanings can function instrumentally for the utilities like corporate performance, impression management, etc. As Burrell and Morgan (1979) put when classifying the organisational action in terms of organisation theory and anti-organisation theory, 'purposive rationality' enshrined in the organisation theory is the dominant and most valued mode of cognition within organisational contexts. The traditional organisational rationale has fostered the instrumental value of any action to attain pre-established purposes. Contra this instrumental rationality, the anti-organisation theory celebrates and espouses 'value rationality'. In this vein, any ethical conduct within the terrain of organisational theory is to be directed at some utilitarian purposes. Ethical conduct is not respected for itself; rather it is appropriated in a corporate way.

The agents' interest in manipulating morality can also be expressed in their concerns about 'impression management'. The study of social mechanism by which people manage their impressions on the others in social relations has been done mainly in the field of organisational psychology. An appreciation for impression management influences on justice behaviour followed in the 1970s as theorists began to conceive of justice as a social norm. Writing on this topic, Greenberg and Cohen (1982) argue that many acts performed in the name of fairness actually may be motivated by the desire to attain other goals - what may be called *instrumental* acts. Drawing a parallel to prosocial behaviours which are not necessarily motivated by an underlying concern for altruism, Greenberg and Cohen posit that ostensibly fair behaviours may not necessarily be motivated by an ultimate concern for justice. Justice may be a penultimate state on the way to an ultimate goal (Greenberg, 1986). Leventhal (1976) articulates this point clearly when he asserts;

> it is likely that an allocator who distributes rewards equitably does so more because he desires to maximise long-term productivity than because he desires to comply with an abstract standard of justice. His decisions are based on an expectancy that equitable distributions of reward will elicit and sustain high levels of motivation and performance.

As such, he distinguishes between acts motivated out of a concern for justice per se, "fair behaviour" and those derived from other motives, "quasi-fair behaviour" (Leventhal, 1980). The possibility that the justice-restoring effects of an action may be epipehnomenal, motivated apart from moral or ethical considerations, is basic to the argument of impression management that people may internalise expectations about the effects of behaving fairly, and do so in order to meet these expectations. In other words, justice may be "used" as a mechanism for attaining other goals. Given the general tendency for people to attribute desirable characteristics to themselves (Miller and Ross, 1975), such self-serving perceptions of one's own fairness may be taken as evidence of the social desirability of fair identities. The most direct evidence of fairness as a desired identity in organisations is provided by Greenberg's (1988) survey of 815 managers. The result is a clear indication of a degree of sincerity of the managers' current attitude on an ethic of fairness. Participants were asked two sets of questions: one set inquiring how concerned they were about actually being fair on the job, and another set asking how concerned they were about appearing to be fair on the job. It was found that the managers expressed greater concern about appearing to be fair than actually being fair. Moreover, the two sets of questions were not significantly correlated with each other, suggesting that managers distinguished between "looking fair" and "being fair". If this attitude of managers was socially learned at their work, an appreciation for the structural causes for "looking fair" invites a critical reflection on the sham of capitalist social relations of production. For instance, the case that 'fairness' is engineered as a shared moral value in the name of corporate culture must have impelled the managers to "look fair" at least so that they appear to share the moral value of 'fairness'.

The impression management studies contribute to a broad understanding of people's moral conduct by positing that people may strive to attain the benefits of being recognised as fair, but without actually behaving fairly. Such self-promotions of fairness lacking in substance may be referred to as 'hollow justice'. Any mere "veneer fairness" may function as effectively as any more deeply-rooted concern for moral righteousness as long as it is not officially perceived to be manipulative. Indeed, fairness is a socially constructed reality which is a desired label that people seek to attach to their behaviours (Greenberg, 1990;139). The pervasiveness of people's pursuit for 'looking fair' induces them to partake of a collective complicity by appearing to share 'fairness' or employing impression management tactics. This is salient especially in the scheme of corporate culture where normative control is harmonised with a readiness of members who maintain a moral attachment (Kunda, 1992:243). Consequently, the effect of this collective complicity is to produce a hypocritical culture amongst the members, inducing their moral cynicism.

The other typical mode of manipulating morality is to resort to 'norms' as the obligatory force. As Kunda's (1992) study of Tech corporate culture illustrates, the elements of corporate culture agenda are aimed at a normative control by elevating them as norms within the company. To the extent that the ethos of corporate culture is generated within the company and preserved in distinction from the influence of a general society (Dahler-Larsen, 1994), the obligatory force of the ethos of corporate culture can be an impetus for manipulating moral values. Insofar as it is considered by members to be a unique set of norms for governing their conduct and soul (Rose, 1989), a replacement of general social norms with a particular corporate morality engineered by corporate core values becomes effective for managing the members. However, if the norms are destined to serve the preservation of the identity of any particular company which sustains its binding force through socialisation and punitive sanctions, the realm of democratic individuality (Gilbert, 1990) will be relatively narrowed and inflicted by the predatory power of norms. In this vein, the sovereignty of corporate culture over its members as well as its contenders is legitimised on the premise that the sovereignty of corporate culture is more powerful than that of society in general because corporate culture is enforced by its differentiation from the society (Dahler-Larsen, 1994).

However, legitimising the sovereignty of corporate culture as the norm may produce self-contradictory traps. When individuals are content with relying upon the sovereignty of corporate culture as a reliable greater power, the moral hazard is that they are indulged in the habitual practice of attributing the outcome of personal wrongdoings not to themselves but to the sovereignty of corporate culture. Indeed, a normative control by recourse to engineering a corporate culture is most likely to result in unintended consequences which are in turn morally problematic in terms of the members' collective egoistic attitude to the unintended consequences. Here, Kelley's (1967) attribution theory is more than illuminating. According to Kelley, 'consensus' as an attributional cue indicates whether all the persons engaged in behavioural responses to a certain situation respond in the same manner or not. When the degree of consensus is high, they tend to attribute the unintended consequences to external factors rather than internal factors. This indicates that a construction of 'consensus' by means of corporate culture (Willmott, 1993) may lead members to partake in a complicity to exploit an ethic of consensus in the name of corporate culture in order to secure a 'safe haven' where they are exempted from any responsibility for the unintended consequences.

Manipulativeness of morality can also be instantiated in the contingencies of delineating boundaries. Indeed, the social act of 'sharing' is a social mechanism used as a means by which to set the boundaries to effectively maintain the organised activities. However, as Bauman (1991: 14) argues, the act of 'sharing' is an exercise of power and at the same time its disguise. As in most of the social mechanisms to be used for ordering the organised activities, 'sharing' is also imbued with and buttressed by a certain degree of moral calculations. Though no act of 'sharing' would hold without the power to set apart and cast aside, it creates an illusion of symmetry. The sham symmetry of results conceals the asymmetry of power that is its cause. The ethos of 'sharing', espoused by corporate culture, represents its members as equal and interchangeable. However, this representation may only be an artificial appearance of egalitarianism which conceals the reality of 'fragmentation' and 'inequalities' (and 'injustices'). This is particularly important for the circumstances which make it necessary for people to behave *as if* they were equal and the values were equally shared. Cohen (1985:33-36) contends that the pragmatic egalitarianism becomes also a rhetorical expression of the integrity of the community. It is the presentation to the outside world of the common interests of the members of the community. As such, it bears the characteristic hallmark of communication between different levels of the community; namely, simplification. Thus, when a simplified position is stated 'on behalf of' a community - 'we want...' 'we think...' - it implies a generality of view tantamount to the expression of sameness, of equality. The myth of egalitarianism functions as a symbolic means through which communities contrive communal boundaries with the product of seclusion behind them. As Cohen (1985:35) puts:

> Further, the expression of egalitarianism across the boundary may often also be a means by which the community expresses its difference from those elsewhere. Its members may denigrate the disparities of wealth and power, or the competitiveness which they perceive elsewhere, to justify and give value to their espousal of equality. This, also, is a way of giving vitality to the boundary.

An ethic of egalitarianism may be degenerated into a dogma by which the members' competing views are to be silenced. I argue that the moral limit of corporate culturism consists in a contradictory process whereby the ethos of 'shared values' is disguised in the name of egalitarianism. A sham egalitarian practice of sharing is appropriated for the purpose of maintaining the pragmatic distinctiveness of a 'strong' corporate culture from other competitive firms. It is characteristic of communal boundaries of a company with 'strong' corporate culture. Given that the silencing of members' competing views is legitimised by the 'excellence' in terms of all-encompassing corporate performance, a sham ethic of egalitarianism is likely to be endorsed by utilitarianism. For, as Poole (1991;9) notes, utilitarianism strictly enjoins us to count all subjects of happiness and pain as *equal*, and not to give particular consideration to those near and dear to us. Utilitarian morality is as impersonal as the market in its distribution of rewards and punishments. So long as such new managerialist discourses as corporate culture (and HRM/TQM) programmes seek to 'immerse employees in the "logic" of the market' (Wilkinson et al., 1991), the managerial intentions to enact morality for utilitarian purposes should be contested against a critique of 'social manipulation of morality'.

In summary, morality is socially manipulated by a mechanism to produce social conformity and obedience to a prevailing system of inequalities and existing power relations. Power is, thus, understood to come more from the mechanism that morality is socially manipulated than from the distribution of knowledge (cf. Barnes, 1988). For power can be substantially exerted, in the long run, on the basis of 'consent' and 'approval' from the part on which power is exerted. Given that, those in power can obtain the legitimacy in exerting power on the grounds of mutually recognised morality; that is, power comes from the mutual admittance of moral grounds between the subjects engaged in the exertion of power. However, a problem arises from the situation that those who are conferred the legitimacy to exert power are so greedy for more power as to make attempts to manipulate morality for other purposes. This is most salient in the business firms where morality is systematically susceptible to the corporate appropriation.

Conclusion

The social act of sharing is indeed a complicated mechanism which incorporates the opposing aspects: untity and division. Though the front of shared values endorses 'unity' between corporate management and employees, the reality at the backstage of sharing is full of division between them. The strategic act of sharing expressions is seen to mediate the work of division because the expressions are volatile and thus vulnerable to arbitrary appropriation. The expressions are typical of corporate appropriation of morality because they are shared only insofar as they contribute to the implementation of corporate core values. Though the other aspect of the strategic act of sharing expressions is anticipated to serve the members' identity work grounded on their competing views, this aspect of shared expressions is more likely to be subdued by the imperatives of new managerial discourses in the capitalist relations of production. A recognition that the corporate appropriation of morality is harnessed by the sustained myth of shared values requires a deeper reflection on the notion of shared values at both conceptual and empirical levels, to which we now turn.

CHAPTER 3

REFLECTIONS ON SHARED VALUES

Introduction

Chapter 2 discussed a main tenet of a new managerialism, epitomised as an ethos of 'shared values' which is espoused by corporate culturism, in particular. I suggested that the notion of shared values was problematic in that employees might be ambivalent on the corporate core values and consequently reluctant to assume responsibility for the unintended consequences of appearing to share values. Thus, it was noted that only expressions of values might be shared in diverse ways. This recognition is viewed to be complementary for an epistemological difficulty in knowing the extent to which the corporate values are shared. Thus, any *appearance* of sharing values has to be explained because it may convey a considerable extent of ethical implications. Especially, it is significant that if a sharing of expressions can be directed and narrowed in particular ways, then this is a condition of possibility for the social manipulation of morality. Importantly, both corporate management and employees are understood to partake in a complicity to direct and narrow the shared expressions such that the shared expressions are detached from the properties associated with the values and attached to such extrinsic purposes as all-encompassing corporate performance.

In this Chapter, the notion of shared values is critically reflected in its conceptual and empirical levels. I suggest that the corporate core values direct employees' activities and consequently compress their range of action. I also argue that the members' moral conduct is affected by the ways in which the consensual feature of cultural manifestations of a company are exploited by corporate management. This is so because the collective beliefs formed through the 'consensual' feature of corporate culture may have a crucial influence on individual members' moral choice. This argument is predicated on the fact that organisational factors often create impediments to individual ethical behaviour. Socialisation processes, environmental influences, and hierarchical relationships collectively constitute a "stacked deck", which impedes individual ethical behaviour (Smith and Carroll, 1984).

The notion of shared values is also reflected with respect to the discourse of business ethics. I argue that moral prescriptions of business ethics are seriously problematic when they are encapsulated in the corporate culture programmes. These prescriptions are not substantial at all because they do not recognise the corporate pressures which are in force within a company. Indeed, the sham of shared values is problematic especially in respect of its ethical problems which might emerge in the process through which the ethos of shared values is enacted. To understand the ethical problems embedded in the collective beliefs of shared values requires primarily a recognition of the use of 'culture' concept in the business arena and its ethical implications.

Use of 'the Culture Concept' and Ethics

There have been many controversies over the academic associations between anthropology and organisation studies. Wright (1994;2) summarises them in four ways. First, it refers to problems of managing companies with production processes or service outlets distributed across the globe, each located in a different 'national culture'. Second, it is used when management is trying to integrate people with different ethnicities into a workforce in one plant. Third, it can mean the informal 'concepts, attitudes and values' of a workforce; or fourth, 'company culture' can refer to the formal organisational values and practices imposed by management as a 'glue' to hold the workforce together and to make it capable of responding as a body to fast changing and global competition (Deal and Kennedy, 1982). However, this kind of functional importation of 'the culture concept' is largely confined to the managerial facility and the claim to 'culture' in companies is itself for managerial ideology. The intrinsic nature of culture is detached and appropriated for other extrinsic utilities like 'impression management' (Greenberg, 1990) and 'corporate performance' (Kunda, 1992). That is, the notion of shared values as a central attribute of the culture concept is open to diverse ways of being appropriated mainly for managerial prerogatives. These diverse ways are also bound to be ethically problematised because the social act of sharing implies essentially such ethical claims as distributive justice, employees' job rights, discrimination and so on.

It is common that organisation theorists conceive of culture as symbols of rules and decisions and take culture to be a 'deeper' system of meaning 'underlying' and 'informing' these surface interactions. For example, Morgan (1986;133) argues that

> the slogans, evocative language, symbols, stories, myths, ceremonies, rituals, and patterns of ritual behaviour that decorate the surfaces of organisational life merely give clues to the existence of a much deeper and all pervasive system of meaning.

However, the conventional concepts of culture lose sight of the ways in which culture as a 'deeper' system of meaning is used by culture programmers. They also overlook the ways in which the use of meanings is ethically problematised because meaning is manipulable (McCracken, 1986). Though most of organisation theorists conceptualise organisational culture principally as shared values, they tend to disregard the moral and ethical implications involved in the *effects* of the imperatives of shared values. To the extent that individual members seek to share the legitimacy conferred upon cultural properties in order to justify their conduct, the individual members' strategic conduct to draw upon cultural properties comes to entail ethical import. That which marks a difference from Giddens' (1984;288) argument for actors' drawing upon *structural* properties consists in the fact that social actors' drawing upon *cultural* properties is deep-rooted and more pervasive such that its effects take on a binding force on the actors' subsequent actions. As distinct from the structural properties changeable from time to time, the use of cultural properties is likely to be taken for granted in individual members' everyday practices in the organisation by virtue of the pre-legitimation conferred upon the cultural properties. This indicates two crucial points; a reason why the use of 'culture concept' is so appealing to the corporate management that are preoccupied with developing effective ways to manage labour power, and a context in which the practices associated with the use of the culture concept are put to moral scrutiny.

In this vein, among a diverse range of ways to conceptualise "culture", some peculiar features which I highlight are considered as epistemological aspects of "cultural dynamics". They are aimed at clarifying the ethical import embedded in the notion of shared values as a tenet of corporate culturism. First, a particular attention is given to the *collective meaning* which is expected to be shared by people in organisations in the name of culture. It is usual that the collective meaning is institutionally enforced by reference to societal meaning systems. For instance, a cultural feature of 'patriarchy' in organisations is likely to be reinforced as a collective meaning because it is socially protected and endorsed at a societal level. Likewise, sharing the collective meaning can often take on a compulsive characteristic. Thus, when the collective meaning is so compelling as to impinge on individual rights, the cultural justification of collective meaning becomes ethically contested by the individuals whose rights are abridged. Second, culture is likely to be treated as taken-for-granted. Because it is generally assumed to be shared by members of a community, its truthfulness is *a priori* defined and is hardly challenged. As a result, any serious reflection on its naturalised cultural premise is refused. This is doomed to suppress the opposing views of the naturalised cultural premise and neutralise the competing moral claims by privileging a priori defined truthfulness of cultural premise ahead of any competing moral claims.

Third, cultures are not so much what they *are* as what they *are believed to be*...(Czarniawska-Joerges, 1992;96). That is, cultural properties are internalised in the members' minds and reified as thought patterns. This makes the interpretations of culture vary according to their beliefs. Once the interpretation of cultural properties is fixated at one way, the actions accompanied are taken *as if* it were the right way of defining the reality. However, an ethical reflection should be made on the process in which the members' belief in, and interpretation of, the cultural properties are constituted. For the members' belief system in the cultural properties is most likely to induce ethical issues because their irrational belief system may make them lose a balanced sense of judgment. The unethical judgments are often due to the members' disposition to stick to their beliefs in the cultural properties. Fourth, the meanings constituted through the members' interpretation of cultural properties are eventually bound to have a *binding force* to dominate the members' conduct. It is the case that the power of dominant culture is concretised in its compelling ways of defining a reality and driving the members' conduct. Consequently, each member's individual difference is obliged to be subjected to the cultural collectivity. The surrender of individuality to cultural collectivity comes to problematise the ethical import embedded in cultural dynamics. For instance, each employee's job right can be divested because of the pressure of group concomitance. Central to my argument of culture is, therefore, the power of culture which imposes its collective meaning on individuals and exerts a binding force. This can be referred to as "cultural effects". Because these cultural effects are seen to stem from the myth of cultural integration reified in the name of corporate ethos, an appreciation for the myth of cultural integration seems at stake.

Myth of Cultural Integration: Manipulated Consensus

Various efforts have been made to classify a vast body of literature on organisation (or, corporate) culture into a framework. For instance, Smircich's (1983) framework concerned with meta-theoretical assumptions and Allaire and Firsirotu's (1984) framework focused on anthropological school are oriented to the classification of ideational aspects of culture. By contrast, Filby's (1989) framework concerned with Habermas' cognitive human interests and Parker's (1995) framework revolving around Burrell and Morgan's (1979) typology of 'sociological and organisational paradigms' are more oriented to the practicalities of culture emerging from the social class confrontations. Though Deetz (1985) suggests the importance of ethical considerations in cultural research on organisations, most of the frameworks do not delve into the moral and ethical import of cultural manifestations in organisations. However, it is safe to say that moral and ethical issues underlie most of the frameworks at least in their implicit assumptions and classificatory rationale. Filby's (1989) struggle for emancipatory capacity of organisational culture and Parker's (1995) building up of a theory of organisational culture in alignment with such organisational paradigms as 'radical humanism' and 'radical structuralism', are recognised to imply the concerns with how inequalities in the social relations of production are constructed. This is so partly because the radical humanist thought presents an approach for understanding and confronting the moral codes which underwrite modes of organisational life, posing organisational choice as as much a problem of moral principle as it is of technique (Morgan, 1990;23). Indeed, among a diversity of approaches for 'understanding' and 'confronting' the moral codes which underwrite modes of organisational life, what is highlighted in this Chapter is the moral problems of corporate culturism which is in the main based on the 'consensual' feature of cultural dynamics.

It is plausible that members in a company acquire some motivating forces from the common features by which they can identify with their colleagues and even the company itself. When the members organise their working lives, the consensual features in their organisational experiences are frequently referred to. Thus, the commonality is regarded as an organising principle. It is this integrative function that has attracted the corporate management's attention to a concept of culture as an unfailing management tool. The merit of corporate culture which allured the interests of corporate leaders is a synergy effect drawn upon the collective nature of culture. This aspect of allurement is not nascent in the corporate culturism. As Parker (1995) traces the origin of 'in search of culture' back to Weber, Taylor, Human Relations, the origin can be found even in Marx. Marx (1972) recognised that one source of surplus value was hidden in supra-individual level: 'What the capitalist pays is the values of the separate labour powers of a hundred individuals, not the value of their combined labour power'. In his view, the severity of the problem of exploitation was complicated and compounded by its collective nature (Knights et al., 1994). Given that the capitalist can reap the surplus value from the combined labour, he becomes eager to deploy every way to collectivise the separate labour power. And the way of engineering culture fits nicely with the capitalist's demands. However, as much as it is managerially fascinating, so it leaves a good deal of ethical problems.

Apparently, the culture concept has been necessarily employed to accord the significance of integrating the conflictive interests in social system like business firms. However, as Archer (1988) contends, the strategic manoeuvre of the concept of culture as a means of social integration and system integration should be seriously problematised. Pointing out that culture has rarely been viewed as something susceptible to malintegration, she argues that instead there has been a pervasive myth of cultural integration, appropriated by sociology from early anthropology, which perpetuates an image of culture as a coherent pattern, a uniform ethos or a symbolically consistent universe. And the myth created an archetype of culture(s) as the perfectly woven and all-enmeshing web, the intricate construction of which only added to its strength. The myth portrayed culture as the perfectly integrated system, in which every element was interdependent with every other - the ultimate exemplar of compact and coherent organisation. However, in contrast to a front insistence that coherence is there to find, a discovery of cultural inconsistencies in the backstage is of significance.

To present an analytic perspective from which to dissect the myth of cultural integration, Archer (ibid.:4) posits that what remain inextricably confounded in the myth of cultural consistency are;

- Logical consistency, that is the degree of internal compatibility between the components of culture.
- Causal consensus, that is the degree of social uniformity produced by the imposition of culture by one set of people on another through the whole gamut of familiar techniques - manipulation, mystification, legitimation, naturalisation, persuasion and argument.

The logical consistency concerns the *consistency* of the culture programmers' attempts to impose ideational order on experiential chaos; the causal consensus concerns the *success* of attempts to order other people. Logical consistency is a property of the world of ideas; causal consensus is a property of people. Causal consensus is thus intimately allied to the use of power and influence, whereas logical consistency is entirely independent of them since it exists whether or not it is socially exploited or concealed or, to clinch the point, regardless of its even being recognised (Archer, ibid.). This analytic frame is usefully applicable to the enterprise of corporate culture. The degree of internal compatibility between the components of corporate culture is a crucial issue in the assessment of ethical standards which are necessary even for securing the 'strong' corporate culture in its authentic sense. If the degree of internal compatibility is low enough to invoke scepticism and thus the components of corporate culture are recognised to be contradictory by the members of the company, the degree of social uniformity will become low. However, the high degree of logical consistency cannot guarantee a proportionate outcome in the degree of causal consensus as Archer (ibid.: 4-5) explicates:

> Thus it is perfectly conceivable that any social unit, from a community to a civilisation, could be found the principal ideational elements (knowledge, belief, norms, language, mythology, etc.) of which do indeed display considerable logical consistency - that is, the components are consistent not contradictory - yet the same social unit may be low on causal consensus. For example, this may be especially true where the 'culture' in all its logical coherence is the prerogative of an elite (top executives, intelligentsia, estate or ruling class). Because of this, the non-elites may behave differently (absence of social uniformity), given that they only have access to more restricted ideas.

Equally, the opposite situation can be found in society; causal consensus may be high while logical consistency is low. When such high causal consensus was achieved by coercion rather than conviction, there remains a potential for tensions in the minds of members of the society. This logic of situation can also be applied to the relations between management and labour. Logical consistency is pursued at the level of management to maintain its hold on the labour power whereas causal consensus is separately formed around the level of labour in the situation that the components of corporate culture are coercively imposed on labour by corporate management. What is missing in this separate course of cultural dynamics is the interplay between the components of culture advocated by management and the competing voices of labour who react to those components. As Archer (ibid.) puts it,

> Fundamentally what is wrong with the conflationary theorising of the cultural system is that it prevents the interplay between 'parts' (organisational or ideational components of culture) and 'people' (who hold positions or ideas within them) from being the foundation of cultural dynamics. This is because in every version of the fallacy of conflation, the elision of the two elements withdraws any autonomy or independence from one of them, if not from both. Power relations lie deeply in the mechanism to deter any autonomy or independence from 'parts' or 'people'. Power relations existing in social networks make it possible for some cultural code or central value system to impose its choreography on cultural life and agents are reduced to bearers of its properties, whether through oversocialisation or mystification.

This process in which power relations are managerially produced and reproduced is propelled by the conflationary theorising of the cultural system which is salient at the collective ethos of shared values in corporate culturism. This reproduction of power relations purports to silence labour's power consciousness in the capitalist relations of production and this silencing is perpetuated by virtue of the illusory ethos of sharing. The illusion that everything is and can be shared is eventually the effect of manipulated consensus and it is fabricated as to be called 'the myth of cultural integration'.

This mythicism is epitomised at some definitions of organisational (or, corporate) culture by corporate culture protagonists. Schein's (1986) definition of organisational culture seems to be comprehensive in conceptualising it in terms of a dynamics of internal and external activities. He defines the notion of organisational culture as

> "a pattern of basic assumptions and beliefs that are shared by members of an organisation -- invented, discovered, or developed by a given group --, that operate unconsciously, and that define in a basic "taken for granted" fashion an organisation's view of itself and its environment. These assumptions and beliefs are learned responses to a group's problems of survival as it learns to cope with its problems of external adaptation and internal integration -- that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems".

Here, it is noteworthy that for Schein basic assumptions are essentially a set of values to which a given group cannot but commit as it learns to cope with challenges from both inside and outside. And it is also noteworthy that he assumes that those basic assumptions are developed into shared values and solidified into organisational norms or rules as they are taught to new members as the correct way to perceive, think, and feel in relation to those challenges. Under all the constituents of organisational culture lies a claim of efficiency that a reworking of shared values can contribute to organisational effectiveness by relatively reducing transaction costs. However, two points should be checked out in relation to this way of conceptualising the notion of organisational culture. First, how those basic assumptions are socially derived and constituted has to be identified. The process whereby basic assumptions in organisations (e.g., patriarchy in employment) are derived may be prejudiced and thus ethically problematic. Second, if those basic assumptions are managerially made and arbitrarily integrated into the so-called *shared values*, then corporate culture is likely to be characterised as totalitarian enough to compel employees to silence their competing views in preference for utilitarian corporate core values such as profitability and growth.

There is another fallible notion with regard to conceptualising the representations of sharing. For instance, Watson (1994:111) suggests that we can define an organisational culture as

> 'a set of meanings to be shared by all members of the organisation which will define what is good and bad, right and wrong and what are the appropriate ways for members of the organisation to think and behave.'

This definition implies that the things which cannot be shared by all members of the organisation cannot be defined as good. That is, ethics is judged by a culture of collective consensus of which 'quantity' is characteristic. However, a proposition that the already-chosen 'shared' values or meanings will define what is right and wrong neglects the fact that reservations, reflections and contrasting opinions in organisations already exist. As Knights and Willmott (1987;41) contend,

> We shall here argue that research on organisational culture and symbolism has tended to abstract its subjects of study from the relations of power and domination that are both a condition and a consequence of the existence of culture and symbols in organisation. This oversight is reflected in the tendency to regard culture as a product of consensus rather than as the precarious outcome of continuous processes of contestation and struggle.

When the consequences are the yardstick of right and wrong, such utilitarian ethic is deficient in an element of moral autonomy by means of which moral rules and values themselves become objects of intelligent and reflective social scrutiny (Dahler-Larsen, 1994). An understanding of organisational culture has generally been limited to perceiving it as founded upon mutuality and consensus, not upon coercion and compliance (Knights and Willmott, 1987:42). This requires a consideration of the aspects of exploitation and oppression through which cultural realities are constructed and reproduced. As Martin and Meyerson (1988) argue, corporate culture does not encourage a focus on the processes by which several brains in a living system may or *may not* interactively construct similar cultural interpretations; instead, by definition, corporate culture is already defined as 'shared meanings' leaving cultural phenomena that are not 'shared' in the company *out of focus*.

Brunsson (1989:234) argues that it is by presenting itself as a *coherent* entity that the organisation can handle qualities which have traditionally been assigned to the human being. The members' anticipation of their organisation as a coherent entity makes it possible for them to endow the organisation with legitimacy. As a result, the corporate culture can have a binding force on members' conduct and entrench its moral legitimacy by professing a set of moral standards. However, problems arise from the stage that the corporate culture is officially set up and given its binding force as a corporate rule. Given that the establishment of corporate culture is aimed at a higher level of efficiency and attuned to all-encompassing performances, the legitimacy of corporate culture as a corporate rule comes to be sought in accord with rule-utilitarianism by which the principle of utility is applied to general rules rather than to particular acts (Boyce and Jensen, 1978). If, therefore, the competing views of any member do not conform to the corporate rule, they are to be marginalised and excluded out in the process whereby the corporate values espoused by a culture of coherence are entrenched and embodied in the corporate rule.

Though there might be a causative relationship that a tight culture can lead to economic success (Kunda, 1992), such questions should be raised about the ethical dispute of shared values as "what values are shared and what are the values not to be shared?", and "how the shared values are chosen and by whom?" Or, the process of selecting or including the values allowed to be shared does not exclude or marginalise other competing values on the excuse of external conditions like recession, market pressure, global competition? What is the ethically acceptable rationale of inclusion and exclusion for the shared values? How can we ascertain that the values are really shared? Isn't it the case that the values are expediently allowed to be shared only insofar as they are calculated to be contributory to corporate performances? Aren't the values shared only by members, not shared by corporate management? These questions lead to an ethical issue about who are the subjects to control the manoeuvre of shared values and who are the subjects to be responsible for the outcomes of shared values, to which we now turn.

Controlling values vs. Being responsible for outcomes

The aspect which pinpointedly evidences the dual nature of sharing in corporate culturism is a divisive distinction between the subjects who control the shared values and the subjects who are responsible for the outcomes. The 'unity' side of sharing is characteristic of the stage at which the values are enacted for sharing whereas the 'division' side of sharing is characteristic of the stage at which the outcomes of the enacted values are assessed in terms of assuming responsibility. The ethical problem is exacerbated especially when moral values are explicitly enacted to be shared, or the shared values are legitimated by recourse to their implied morality. This means that morality is so vulnerable as to be fractured in the process whereby values are enacted in the name of a corporate ethos of sharing. Some empirical studies illustrate this dynamics of fractured morality.

An empirical study of corporate culture presents a case that some of the moral values are directly engineered at the foreground of the company's creed of corporate culture. Kunda (1992:80) illustrates a Tech company where "Overview of Corporate Culture" was designed by an internal consultant:

> 'Corporate culture is the essence of the personality of the corporation. Without facing this fact and managing it many important assets to the corporation are lost. There is much research in this area which currently supports this. Culture is established by the founder and maintained by the executives of the corporation. Culture must be managed. Excellent corporations already know this and have taken steps to manage and control their culture'.

The official statement above is indicative of the paramount of managerialistic attributes of corporate culturism. A notable thing is that the founder and the executives of the corporation are credited with establishing culture as the personality of the corporation. It means at once that the ethos of shared values is initiated by the founders and executives and that all credits of successful management of culture are given primarily to them. This suggests that a dominant theme of corporate culturism is that the value of individual spirit within capitalism should be championed. A quote from another "excellence" text illustrates this point:

> "Individual leaders, not organisations, create excellence. With their unique skills they lead others along the pathway to excellence, carefully cultivating those who will later assume the controls. To groom future leaders successfully, the mentor makes sure he passes on both his gift for strategy and his flair for building a strong corporate culture" (Hickman and Silva, 1985:25)

Hence, for capitalism to work it must allow for the free expression of the individual but it must also ensure that those who cannot lead be happy in following. Berry (1989:5), in commenting on another management textbook, makes an important point about the -

> "...heavy Anglo-Saxon male individualism that lies in these authors' conceptions of management. For all their ideas of people mattering, they only matter as elements of the leader's will. And leader lies in the singular."

What emerges here as ethically contestable is the tension between the manager-hero and the people in following. The tension between the individualism of manager-hero and the collectivism of shared values is noted by Binns (1993; quoted in Parker, 1995) who elaborates this in Weberian terms as an oscillation between charismatic and legal, rational legitimations of authority. In terms of functional effectiveness, it might be argued that following charismatic leaders or common normative framework might actually impede rapid response to environmental turbulence rather than encourage it (Binns, ibid.). However, in terms of an ethical issue of the tensions, it can be argued that the individual executives' overriding dominance is geared to the expediency of the heroes' self-centred moral justification. When the outcomes of organised activities through the espousal of 'shared values' meet the expected level of excellence, the heroes are credited with the merits. By contrast, when the outcomes fall short of excellence, the blame is distributed to the employees who were at least nominally assumed to partake in the collective ethos of shared values. The diffusion of responsibility in this way makes the heroes get away without any responsibility. This inequity deems to be serious in consideration of the espoused tenet of shared values as part of 'new commercial agenda' which claims a lateral accountability (Munro and Hartherly, 1993). The seriousness of inequity lies in the fact that an interest in lateral accountability may represent less a switch from hierarchical accountability, than an attempt to extend hierarchical accountability (Munro, 1995;129). This inconsistency between a nominality of shared values and the moral expediency of 'excellence' may lead employees to a state of moral anomie in that the credit is attributed to the heroes of excellence but the blame is unjustly laid upon themselves. As Munro (1995, ibid.) argues,

> Yes, staff are to be incited by feelings of belonging, the inclusiveness of "we" is all-embracing, but the responsibility is to be all "theirs". In being extended laterally, responsibility is being distanced hierarchically: accountability equals "we" minus "me".

The employees' self-awareness of this inequity may lead themselves to distance from the corporate ethos of shared values by increasing a degree of *'as if'* mode of involvement in the values; that is, sharing expressions. As a result, even in the cases that corporate management induce a sharing of moral values, employees may remain sceptical of the genuineness of the engineered moral values for sharing. This is endorsed by Alvesson (1987) when he contends that the dominant trend of the pragmatic genre of organisational culture is moulded by a technocratic interest that seeks strategies to shape enduring norms and values. Kunda's (1992) exemplar in Tech

Company also illustrates this point. Though moral values such as "We are all one family", "People are creative, hard working, self governing and can learn", "Truth and quality come from multiple viewpoints, free enterprise", "Do what's right", "Individual freedom" (ibid.:71-2) are characteristic of all assumptions of Tech Company's corporate culture, it is reported that such moral components of corporate culture are treated as assets to be managed for normative control of human resources. This leads to a question as to the authenticity and substantiality of the moral values which are calculatively enacted through the members' everyday activities in the company. Indeed, it is likely that members do not understand what the moral values actually mean in association with their job experiences and how they reflect such moral values in their job situations; for instance, in the cases of internecine competition between the colleagues over their value for capital (Smith and Willmott, 1991). The tenet of "Do what's right" also raises a question of "right from whose eyes?". The members may feel confusion when facing up to a choice between doing 'right for company' and 'right for justice'. The managerial intentionality of establishing corporate culture by the founder and maintaining it by the executives is most vulnerable to the corporate appropriation of morality within the very inequalities of power relations which are sustained by the culturally reified relations between the individual heroes and the collective employees.

Given that diverse ramifications of conceptualising 'culture' (Allaire and Firsirotu, 1984) clearly show a broad range of possibilities to link the abstraction of culture with its material aspects, the central feature found in the discourse of corporate culture is the *reification* of the abstraction of culture. The management's tenacious attempts to subordinate labour's non-material capacities of production culminate in its endeavour to incorporate as comprehensive units as possible to be drawn from the concept of culture into the stringent material conditions which are possibly secured by the reification of culture. Regarding the constitution of the stringent material conditions by means of exploiting the mental capacities of labour, Marx (1978) argues that the ideas of the ruling class are hegemonic insofar as the ruling class dominates the means of mental production. As he puts it:

> The ideas of the ruling class are in every epoch the ruling ideas, i.e. the class which is the ruling material force of society is at the same time its ruling intellectual force. The class which has the means of material production at its disposal, has control at the same time over the means of mental production, so that thereby, generally speaking, the ideas of those who lack the means of mental production are subject to it. The ruling ideas are nothing more than the ideal expression of the dominant material relationships, the dominant material relationships grasped as ideas; hence of the relationships which make the one class the ruling one, therefore, the ideas of its dominance.

The strategy of the ruling class to legitimate the ideas of its dominance and accordingly reproduce its domination is linked to its tactics to normalise its control over the means of mental production like the ethos mechanism of corporate culture. Sakolsky (1992) contends that normalisation as a non-repressive form of power involves a variety of 'consent games'. Once the abstraction of corporate culture is reified in 'participatory management' schemes like quality control circles as 'normalising' devices which are designed to manufacture consent by gaining the commitment and loyalty of workers to the labour process, they become to be fortified by the mechanism of neutralisation. Neutralisation refers to the processes by which value positions are hidden and value-laden activities are treated *as if* they were value-free and exempted from the class of potential objects of moral conduct. For example, once the corporately defined norms for behaviour, beliefs, and feelings through the inculcation of corporate values are established as the criteria for objectively evaluating the members' activities, the criteria for evaluation are no longer open to discussion. "Just give me the data" implies agreement on the criteria used for evaluation. The presumed neutrality prevents a new investigation of how agreement was reached on the criteria and whether these criteria are appropriate at all for any particular contingency. An objective decision based on the available data appears to be a decision that anyone who shared the same valuing process would make. As a result, disagreement with such a position would appear unreasonable and irrational, or at least time-consuming or merely philosophical. Indeed, claiming that everybody shared the same valuing process and joined 'participatory management' schemes is central to the manager-hero's moral expediency in diverting the blame for falling short of excellence to the people in following.

To recapitulate, much of the literature on corporate culture is full of accounts of cultural extravaganzas that function to develop a sense of community through a form of compulsory sociability (Thompson and McHugh, 1990:239). Even within those organisations that do implement cultural controls, they are intended to complement not eliminate the need for bureaucratic, technical or other systems. This is echoed by Ray (1986) who argues that while bureaucratic control may prompt individuals to act *as if* the company is a source of meaning and commitment, that is an entirely different matter from seriously believing it. In other words, control remains externalised rather than internalised. The myth of cultural homogeneity which is to be inevitably accompanied by an emphasis on the strong corporate culture becomes evident in the fact that the ultimate purpose to inculcate the tenets of corporate culture is to create a performance-conscious culture or environment (Kunda, 1992:226).

Within the overall process of managing a cultural change, performance-related pay is often seen as a key element in transforming employee attitudes. However, performance-related pay is also ethically implicated with an ethos of 'excellence' in terms of distributive justice in rewarding. When the company of 'strong' corporate culture attains an excellent level of performance, it tends to credit the manager-hero with ill-proportionate amount of remuneration. In contrast, when the company can not reach the planned level of excellence, the stringent performance-related pay is forcibly applied to the people in following. This lack of fairness in rewarding is clearly indicative of a sham of sharing as the espoused tenet of corporate culturism. A plausible result is that people in following seek only for instrumental rewards without taking an ethos of shared values (even moral values) seriously. Thompson and McHugh (1990: 240) incite the increased use of staff development as an example which is exploited by the company so that the employees find the best way to make themselves more manageable, essentially a form of management by objectives by stealth. The limits to such systems lie in employee unwillingness to take them seriously or invest effort unless instrumental rewards are forthcoming, therefore contradicting the aims of the system. Indeed, loyalty, obedience and goal identification are not easy to sustain when companies are, in the extreme case, scrutinising their policy manuals to remove implied promises of job security or even termination benefits (ibid: 241).

In summary, the rosy adornment of corporate culture with fancy words conceals a thorn. For instance, the ZTC managers in Watson's (1994) study complain about the inconsistency or confusion within the company's culture of 'guns and roses'; the company encourages the personal development scheme and simultaneously dismisses the workforces unsparingly. The extreme case of rebutting the very concept of corporate culture is shown at some ZTC managers' scepticism on the use of the very term, "culture":

> "why does it have to be the word "culture"? It always amazes me when you get team briefs and they come in with these big words and half the people don't understand what they mean. Why don't they put it in layman's terms that everybody can understand? I don't understand half the words myself. I am sure they come across these fancy words and say, "Oh I must use that".

The fact that the managers do not understand what the big words mean casts a serious doubt on the genuineness of the mandate of shared values. Moreover, the company's mixed culture of 'guns and roses' is tantamount to an essential contradiction of corporate culturism. At the front of the corporate ethos of shared values, the culture of 'roses' pretends an equal reward for all people devoted to the goal of 'excellence', but at the backstage of unintended consequences all the blames are given to the people in following with a residue of severe inequity perceived by the people in following - a circle of moral cynicism and dependence. This contradiction as a moral limit of corporate culturism is succinctly summarised in Watson's (1994:67) observation of the ZTC managers' ambivalent attitudes:

> They were positive quite often about what they were doing day to day, but becoming increasingly negative about what they believed they were doing it for. These growing doubts were partly the outcome of doubts engendered by a growing awareness of newer management ideas stressing strong cultures, focus on customers, continuous improvement and the rest.

Newer management ideas stressing focus on 'customer' and 'continuous improvement' are specifications of Total Quality Management (TQM). Strong cultures go hand in hand with the method and aim of TQM (Wilkinson and Willmott, 1995). The mangers' increasing negativity about such management ideas suggest that they are skeptic of the genuineness of the moral values espoused by those business strategies within the fold of a new managerialism. Because the notion of uniformly shared values seems to receive neither theoretical nor empirical support, only normative, the gap is serious between the front feature of sharing as a corporate norm and the backstage feature of estrangement from it. As Bauman (1991) argues, actors are moralised by the inculcation of corporately enacted moral values but their actions are adiaphorised, which is also typical of the discourse of business ethics to which we now turn.

Criticism on Discourse of Business Ethics

The ethos of shared values is assumed to have more binding forces when the values are specified as conveying moral and ethical import directly or indirectly. For moral and ethical values are capable of appealing to a universal agreement and hence manufacturing consent from employees. As has been discussed so far, the corporate ethos of shared values is reified as a mandate of shared corporate core values such as rapid growth, efficiency, and profitability. If the ethos of shared moral values is calculated by corporate management to contribute at least indirectly to the corporate core values, the formula of "good ethics is good business" is too attractive to be eluded by the corporate management. Importantly, the pressure to drive down costs ahead of the so-called globalisation may well have urged the corporate management to have recourse to moral values even as a means of saving the costs.

To be sure, corporate management are willing to make a design to infuse moral values into the collective mind of members and accordingly resort to 'prescriptive' ways to encapsulate morality into the tenets of corporate culture. These ways are characterised as an integrity-based approach to ethics management that combines a concern for the law with an emphasis on managerial responsibility for ethical behaviour. The emphasis on autonomous moral reasoning and responsibility is congruent with Kohlberg's (1981) postconventional level of ethical conduct by the ability to decide to challenge existing norms and values on the basis of personal principled judgment. The assumption is that the members' moral instincts are latently predisposed and hence can be cultivated through appropriate educational programmes. The discourse of corporate culture is recognised by the ethics education programmers to fit well with this assumption. The tenet of shared core ethical values and beliefs is assured as a managerial means to induce the members to internalise the core ethical values espoused by the company and hence intensify an expected degree of identification with the company. As Rose (1990;117-8) puts it,

> Experts in personnel management claimed that what made Japanese companies competitive, efficient, and the like was their 'consideration for the self-esteem of employees'. Hence the need to establish a corporate culture of 'mutual trust, cooperation and commitment' in which all employees can identify with the aims and objectives of the company and which encourages and recognises the individual contribution of all... The new vocabulary of team-work, quality consciousness, flexibility, and quality circles thus reconciles the autonomous aspirations of the employees with the collective enterpreneurialism of the corporate culture.

The assumed belief that core ethical values can be effectively shared among the members is calculated by the corporate management to bring about a synergy effect of autonomous collective policing and thus reduce the cost of heteronomous, managerial policing. Indeed, the core tenets of corporate culturism, shared values and beliefs, are seductive enough to appeal to the corporate ethicists who are preoccupied with enhancing an ethical climate of a company, which is in turn intended to serve the corporate objectives like impression management, efficiency, profitability. The efforts of these corporate ethicists bore fruits in the form of literature on business ethics centered on the discourse of corporate culture. The literature on corporate culture approach to business ethics takes on two types. I would characterise one as 'extreme right' that is strongly supportive of instilling ethical values into the core values of corporate culture. The other is characterised by me as 'skeptic-right' that anticipates the seemingly effective moralisation through corporate culture but, at the same time, is conscious of the feasibility that corporate culture is itself the source of ethical issues.

The extreme right is discussed first. This is focused on the prescriptive attempt to infuse moral and ethical values into the employees' collective consciousness. This nearly coercive moralising is geared to the morally 'strong' corporate culture. In 1989-1990, the Centre for Business Ethics at Bentley College conducted a survey of the Fortune 1000 industrial and service companies to find out what they have done to build ethical values into their corporate structure and culture. The survey indicates that large corporations are more likely now than they were 5 years ago to be instilling ethical values in their corporations. Having ethics committees and in-house training in ethics seems to be a more common practice. In accordance with this enthusiasm in corporations, Baglini (1992) endorses a quality service programme in which core ethical values include honesty, integrity, respect, trustworthiness, and fairness. He contends that a commitment to ethics and quality must begin with top management and must become part of the corporate culture. He presents the means to accomplish this: 1. emphasising ethical values and a positive attitude towards quality service when recruiting and promoting, 2. developing and communicating corporate policies to guide ethical decision-making, and 3. committing to continuous training in ethics and quality. As will be discussed in the next chapters, however, 'quality initiatives' themselves imply some problems in terms of innate ethical issues. Thus, Baglini's prescriptions fall short of more accurate diagnoses of the moral limits of corporate culture approach to business ethics. Sims (1991) presents several ways to encourage ethical standards: Develop organisational policies that specify ethical objectives and formal procedures for addressing unethical behaviour; Develop a systematic training programme for all employees explicitly concerned with ethical principles and relevant cases. Such behavioural science techniques like behavioural modelling, corporate ethical models (Knouse and Giacalone, 1992) are also presented. Most typical is an emphasis on the role of the founder's values and the role of leadership (Brenner, 1992). However, a question as a rebuttal against all these prescriptions still remains; how do those prescriptions work for the practitioners?

Indeed, Stark (1993) suspects that the field of business ethics is largely irrelevant for most managers. The moral vacuum of 'corporate moral leadership' leaves confusion on the part of managers when they are urged by the business ethicists and business journalists to employ ethics as a management tool with an assumption that "strategic ethics" increases the net present value (NPV) of the firm. More generally, managers are being told that "good ethics" is "good business" and is therefore in the best interests of the firm and its shareholders. That is, instrumentally ethical managers might do what is morally proper, but *they do so to increase shareholder wealth*. The context where this instrumental rationality (Weber, 1968) is produced and reproduced is that an agent's obligations to shareholders in the Western business settings is legally protected and encouraged. Quinn and Jones (1995:31) explain that part of this mentality follows from the tradition in corporate law: *Ford v. Dodge Bros.* settled the issue that shareholder wealth was the appropriate aim of the corporation. Subsequently,

> case law on managers' fiduciary duty of care can fairly be read to say that the manager has an affirmative, open-ended duty to maximise the beneficiaries' wealth, regardless of whether this is specified in any actual contract. (Clark, 1985:73 Quoted in Quinn and Jones, 1995)

This situation raises an important point that, for the instrumentally ethical manager, ethical conduct is situationally determined. In the current "ethicised" U.S. business environment, the long-term benefits of a reputation for ethical behaviour usually outweigh any short-term gains from, for example, taking advantage of consumers or suppliers. Enlightened self-interest leads managers to "ethical" behaviour. In those business settings, however, with either short-term time horizons (e.g., strong quarterly profit pressures) or information asymmetries (e.g., some international markets), instrumentally ethical managers might behave very differently. Here, the benefits of unethical behaviour might exceed the costs. Accordingly, the instrumentally ethical managers might reasonably hope to "get away with" unethical behaviour (Quinn and Jones, ibid.). This is more so because the corporate moral leadership characterised as a top-down approach is based on the assumption that corporate culture is something handed down from 'on high', and that values are attributes of the corporation rather than beliefs held by those who work there. Consequently, this type of moralising like the instrumentally ethical managers results in the effect that corporate core values legitimated by the inculcation of moral values are insulated from the competing views of the employees. The corporate ethos of shared moral values eventually conveys a Janus-like nature: a front moralisation of 'unity' and a backstage expediency of 'division'.

The other type, "skeptic-right", is to look to the corporate culture as the source of ethical problems. For instance, Sinclair (1993) queries the existence of organisational culture at all, arguing that organisations are nothing more than shifting coalitions of subcultures. This stance seems to acknowledge a diversity of competing views arising out of the different voices of subcultures, doubting a totalising moralisation through a monolithic, dominant corporate culture. However, he does not argue that shifting coalitions of subcultures may themselves be the source of ethical issues. For instance, the occupational ideology within a subculture of a particular occupational group may exert a dominant influential power to shape a subculture and can be a binding force to keep order within the subculture and its distinctiveness from other subcultures within the company. When this occupational ideology works to support the individual group's self-interests, it may inevitably cause some difficult grey-area situations which are described as "conflicts of right versus right" among the different subcultures (Stark, 1993). In presenting another case of corporate culture as the source of ethical problems, Barker (1993) pinpoints the dual objectives of ethics programme at General Dynamics Corp. which was implemented with an intention to impact the corporate culture. The programme was found to have met its specific objectives which require employees to follow rules and standards of conduct. However, the programme did not apparently meet its implied objectives which would have created a more humanistic work environment for employees. Barker (ibid.) argues that this result stemmed from programme planners' intention to use the hope for better working conditions as a motivation for employees to follow company standards. That is, the ethics programme was designed mainly for improving the company's public image and legal liability rather than meeting the employees' expectations of fair, humanistic treatment of them by their superiors. Barker's (ibid.) conclusion that humanistic treatment of employees should be considered as a cultural phenomenon indicates at once how hard it is to change a culture at the workplace and how facile it is to conflate ethical values with a cultural change which pursued a fair and humanistic treatment of employees in the case of General Dynamics Corporation. Meanwhile, it is of importance to test the genuine effects of the enactment of ethical values in the corporate culture. Perry (1992) contends that the conduct of layoffs and reductions in force especially in a recession is one of the strongest tests of whether ethics has truly become imbedded in the corporate culture. The credibility of this test seems to lie in unveiling the mask which the ethical prescriptions of corporate culturism wear.

But, both of the two types presuppose that ethical values should be enacted in a company through the officially espoused corporate culture. This externally imposed inculcation of ethical values seems to lose sight of other dark side of inequalities indigenous to a company. The cultural dynamics is not as simple as the corporate culture programmers' prescriptions assume. A diversity of cultural properties has already been existing, informing the way members have structured the organisation, the type of hierarchy, the style of management as well as the type of accountability (Munro and Hartherly, 1993). The ethical issues are interpenetrated with this cultural process of meaning-making, negotiating and organising through the minutiae of daily life in specific social, economic and historical contexts surrounding a company (Wright, 1994). Given that the corporate core values are included and the employees' competing views are excluded in the process of decision making, the culture of decision-making implies an innate issue of how the competing views are structurally eliminated, and this elimination brings about a new space for ethic-relevant contestations. In recognition of the culture of decision-making intertwined with corporate strategic planning and implementation, an ethical reflection of corporate strategy is at stake. However, this approach is also endangered to fall into a myth of cultural integration by means of infusing moral values into the corporate strategies. For example, Hosmer (1994) contends that ethics must be brought back into the strategic planning process in order to build trust on the part of all of the stake-holders of the firm. He goes on to put,

> Trust generates commitment. Commitment ensures effort, and effort that is cooperative, innovative and strategically directed is essential for success in a competitive global economy. Ethics should be central, not peripheral, to the overall management of the firm.

However, if the incorporation of ethics into the content of strategic planning is one thing, a question over what other unintended ethical problems are brought about by the implementation process of corporate strategy is another. As has been discussed so far, the emergence of these unintended ethical problems depends on how employees perceive at their work the authenticity of such ethical prescriptions contained in the corporate strategies. Importantly, the process whereby corporate strategy is implemented in the context of capitalist economies requires a deeper appreciation of social relations of production in the conflictual arena between capital and labour.

Conclusion

This chapter has so far problematised the corporate ethos of shared values as a tenet of corporate culturism. I argued that members might possibly not share the values, but only expressions are shared in diverse ways. In accordance with this tension, employees can take a double posture onto the corporately espoused core values. As far as corporate culture as a strategic agenda is practiced in conjunction with other compatible agendas like TQM, HRM, Business Process Restructuring etc, the gaps between shared values and shared expressions become more serious. Not only because the gaps may deepen the employees' self-estrangement from their works (Sturdy, 1992) but because they are likely to enlarge a range of conditions of possibility for manipulating morality through the medium of shared expressions.

In this vein, I suggested that the attempt of business ethics as a discourse to translate moral ideals into moral actions should be critically reflected. It seems safe to say that insofar as the genuine intent of inculcating morality is not distorted for managerialist gaze, an emphasis on the ethical training of members (Maclagan and Snell, 1992) is partly desirable. However, as Stark (1993) argues, business practitioners are reluctant to adopt the prescriptions made by business ethicists. It is not only because a current status of discussion on business ethics is too theoretical and impractical but because those prescriptions lose sight of the real practicalities of the labour process whereby employees are entrapped in the imperatives of the corporate strategic discourses mainly geared to the owners' capital accumulation. Conflicts arising from the real situations are felt to be serious by the employees such that the prescriptions of business ethics are only regarded as 'language as referents', which are degenerated into moral expediency. Employees are bound to think that the ethos of shared moral values is considered to be valid only insofar as they are contributory to corporate performances. The espousal of shared ethical values brings about the unintended consequences of fragmented attitudes to the very ethical values in the minds of members; namely, sharing as *unite and divide*. As a result, the members are rendered cynical of the espoused morality. Rather than present a facile set of moral prescriptions made by new managerial discourses, a deep understanding of 'ethicality' in the capitalist labour process requires an appreciation for the social relations of production between capital and labour, to which we now turn.

CHAPTER 4

CORPORATE STRATEGY AND MANAGERIAL LABOUR

Introduction

The arguments advanced in the preceding chapters suggest that the discourse of corporate culture gives rise to moral and ethical problems in diverse ways. Given that the ethos of shared values as a tenet of corporate culture is intended to disseminate accountability among the different levels of control, the implementation of the corporate culture agenda takes on a *strategic* nature. By inculcating a team spirit of sharing the corporate core values (even the moral values), corporate management intend to secure a hierarchical structure of control systems within management, which leads eventually to the imperatives of capital accumulation. In opposition to these imperatives, employees are understood to deploy an act of sharing expressions as their own strategic conduct for identity work. Importantly, corporate management share the expressions too while they may profess an ethos of shared values. The reason for both corporate management and employees to share expressions is because the 'strategic' nature of corporate culture obliges them to distance from commitment to the values. Such turbulent environmental pressures as flexibility, legal changes, technological innovations, etc. are the causes for their expedient attitudes to the corporate ethos of shared values.

Therefore, I pointed out that the managerial prescriptions based on an ethos of shared moral values are monolithic by silencing the members' competing views and bracketing the discourse effects of corporate strategy implemented in the capitalist labour process. Though the individual member wants to raise his competing views onto the company situations in light of his own moral and ethical standards, it may be the case that he should succumb to the corporate pressures which are culturally legitimated in virtue of corporate culture. As a result, the members partake in a collective complicity to manipulate morality through the medium of shared expressions. Though individual freedom is to be warranted even in the business arena, the reality of power relations in the labour process makes the members' range of action subjected to the corporate strategic discourses.

In the light of a basic stance of the labour process analysis, the arguments in this Chapter focus on a critique of corporate control strategy as a discourse and its discourse effects in view of ethical implications. Insofar as corporate strategy is peculiarly concerned with its 'allocative control' over strategic corporate decision-making (Pahl and Winkler, 1974), the role of 'justice' in allocation decisions is disputable especially in relation to the perceived justice by members in the company. If, as Pahl and Winkler suggest, a subtle form of manipulative collusion between directors, senior managers and middle-level experts takes place by means of information manipulation and control, its impact on the perceived injustice by the supervisors in charge of 'operational control' over the production process becomes significant. For operational decisions and mechanisms are formulated and implemented within the allocative parameters (Reed, 1990;79). This indicates that the corporate ethos of shared moral values through corporate culture (as endorsed by business ethicists) is most likely to stop at hollow justice if the concern with 'distributive justice' (Homans, 1961) at the level of 'allocative control' over strategic corporate decision-making is not central to the discourse of corporate strategy.

Meanwhile, as Parker (1995) argues, capitalism must engineer actors' consent in order to operate, whether through economic coercion or ideological smoke screens. Hence, an understanding of organisation necessarily involves an appreciation of the various ways that co-operation is ensured and these must be cultural as well as structural. This explains why the cultural tenet of shared values is so frantically propagated by corporate management. Such ethical mandates as social audit, corporate social responsibility and so on are also expected by corporate management to be appealing to members enough to be mobilised as a means of corporate control. Here the managers' intermediate status between capital and labour should be a focus of attention. Undertaking the mediating role of re-presenting the ethical mandates of corporate strategy to their subordinates, managers remain "undecidable" not only in terms of a range of tasks carried out but in terms of a scope of their responsibilities for unintended consequences of corporate activities. In recognition of the surveillance mechanism which aggravates the angst of managers, an appreciation for the managerial labour process is indispensable to understanding the conditions whereby managers' ethical subjectivity is constituted. To the extent that managers perceive the ethical mandates to be informal forms of control (Littler and Salaman, 1984) for exploitation of surplus from labour, they are doomed to be trapped in moral cynicism with a residue of being skeptic of contradictions inherent in the discourse of corporate strategy, to which we now turn.

Corporate Strategy and Its Discourse Effects

One of the contributions labour process analysis has made is to identify how labour is constrained in the scope and capacity of choices for such ethical claims as 'freedom' and 'responsibility' in their workplace. The analysis suggests that labour is conditioned to be alienated in the structural contradictions of capitalist mode of social production. The contradictions facilitate the legitimation of prevailing relations of inequality (accordingly, injustice) and privilege in contemporary organisations and institutions. Thus, the labour process analysis is understood to focus on a deeper understanding of moral and ethical disputes arising out of the process whereby capital exploits the surplus value from labour. Because moral problems are particularly concerned with the harms caused or brought to others in ways that are outside their own control (Hosmer, 1994:19), the mechanism that the benefits are brought to capital through the prevailing relations of inequality is ethically contestable when the harms are simultaneously brought to labour in ways that are outside their own control.

Conventionally, capital has been little reserved in representing its moral legitimacy as entrepreneurship by recourse to an assumption that the only effective control which can be achieved is 'moral control'. As Roberts (1984) endorses,

> Such moral forms of control will not be realised merely by insisting that staff recognise that their interests are bound up with the survival of the 'company as a whole', whilst in their immediate practice, through coercion or manipulation, managers seek to deny or avoid this interdependence. Instead what is required is a form of practice in which there is a mutual recognition of one another as interdependent subjects; each recognising his or her dependence on others' actions, whilst at the same time acknowledging the freedom of action of others.

Even in the sphere of British insurance industry, for example, it is reported that the members' sharing in a 'moral' view of the role of insurance has been an impetus to the survival of life insurance, in particular. In this view, life insurance is perceived as something that people 'ought' to have as it provides financial protection for dependents and 'security' for the future (Knights and Morgan, 1995:203). However, a question still remains whether capital's intent to enact such moral values upon the indeterminate potential of labour and thus fully manoeuvre the capacities of labour power meets labour's aspirations to solve their existential problems - insecurities and anxieties (Willmott, 1994a). In regard to the moral idealism in the capitalist relations of production, there are some harmonistic stances on capital-labour relations (Morgan, 1986;189) apart from the hold upon the antagonistic view of capital-labour relations. For instance, criticising both Marx and Braverman, Cressey and MacInnes (1980) argue that there is a dual nature to the relationship of capital and labour. Capitalists are faced with the problems of continually transforming the forces of production, which entails stimulating motivation and harnessing labour's creative and productive powers. Thus capitalists must to some degree seek a co-operative relationship with labour. But it is a contestable issue that such a co-operative relationship is explicitly preserved to make an appearance of meeting the standards specified in the ethical code of practice (Nash, 1992) and implicitly deployed as tactics for extracting the surplus from labour. This questionable issue casts a doubt to the moral authenticity of corporate culture in which a precondition of 'shared values' is espoused as prerequisite for co-operative relationships between capital and labour.

Given that the discourse of corporate culture is deployed as a means of normative control for a higher level of efficiency and performance, its nature is congruent with a corporate strategy (Rouleau and Seguin, 1995:106; Knights and Willmott, 1987). In order to focus on the control impact of corporate culture on managers in a company, it seems necessary to highlight the process whereby managers are brought into the labour process. The relevance of this discussion to an appreciation of the managers' subjectivity is pursued not only because it sheds light on the process whereby managers are brought into the labour process, but because it is anticipated to present a theoretical context in which the Edinso managers' accounts are more meaningfully explicated in the part of empirical illustrations later. In this vein, the concept of 'corporate strategy' is given a particular attention in relation to the managers' subjectivity. As distinct from the ordinary (or, conventional) set of definitions of strategy such as 'a pattern in a stream of actions' (Mintzberg, 1988), or 'the pattern to be seen emerging over time as actions are taken to enable the company to continue into the future' (Watson, 1994:87), a different conception of 'strategy' seems vitally necessary to recognise the importance of power effects of corporate strategy. This leads to an investigation of strategy as a *discourse*. In general terms, discourse is conceived of as a set of ideas and practices which condition our ways of relating to, and acting upon, particular phenomena (Knights and Morgan, 1991a: 253). Given that corporate strategic discourses are historically formed through the conditions of discursive practices produced and reproduced by a mechanism of power/knowledge relations (Foucault, 1980) in particular social contexts, its discourse effects should also be noted. An examination of corporate strategic discourse as a technology or mechanism of power can reveal certain truth effects. The process of formulating and implementing the strategy inevitably entails power effects as well as truth effects related with the 'truth' of strategy. For the strategic discourse engages individuals in practices through which they discover the very 'truth' of what they are - viz. a 'strategic actor'. Indeed, the truth effect of the power mechanisms of the discourse is to define for the individual what it is to be human - to constitute or re-constitute their subjectivity (Knights and Morgan, 1991a: 260). In this vein, some discourse effects of corporate strategies are now discussed.

The first effect is that corporate strategy is very naturally taken for granted as the most appropriate means of resolving a company's problems. Both theorists and specialists in the field of strategy provide their expertise to legitimate the supremacy of their prescriptions embodied in the strategy. However, the triumph of corporate strategy cannot be assumed to be a natural outcome of an obviously superior set of techniques. Rather we need to examine in specific organisational contexts how it becomes dominant. This effect is related with the corporate strategy's proclamation of its capacity as 'real solutions' to the problems in and around the company. What the discourse of corporate strategy does is to constitute a field of knowledge and power which defines what the 'real problems' are within the company and what are the parameters of the 'real solutions' to them. As Knights and Morgan (ibid.:270) suggest, strategy does not simply respond to pre-existing problems. In the process of its formulation, strategy is actively involved in the constitution, or re-definition, of problems in advance of offering itself as a solution to them. The preemption of strategy in the definition of problems and reality tends to block up the lower-level members' anti-movement to define the reality from their own competing views. Strategy results in the effect of insulating itself from the possibility of multiple choices.

The second effect is problematised with regard to the *volatility* of strategies. As Friedman (1990) argues, strategies are about intentions which need not be coherent, constant or successful. Changing market conditions, technological reformations or the heat of shop-floor struggle may push top managers to change their strategies. For instance, Knights and Morgan's (1995) study on the IT strategy in a life insurance company illustrates an uneven, discontinuous implementation of strategy and its change due to the market pressure for short-term profits. This case is called by the authors as 'strategy under microscope' since it is almost seen as arbitrary and volatile. A continuation of these volatile practices may lead employees to consider the strategies as precarious, vulnerable and hence incredible. If strategies can be easily changed on the excuse of such externalities as market pressures, state interventions etc., middle managers are habituated to the practice of rationalising their failures as well as successes by recourse to corporate strategies. Learning and subscribing to discourses on corporate strategy provides managers with a vocabulary of success and failure and a means of celebrating the former and rationalising or re-defining the latter in terms of relative success. It is characteristic of the discourse that everything is explicable in the end (Knights and Morgan, 1991a; 263). It eventually follows that a key value of corporate strategy is that it allows for management error (Friedman, 1990:180).

However, a dilemma for managers is that they are entrapped in such a volatile nature of strategy. As Friedman (ibid.:184) notes, the tenets of either strategy are continually used by managers to further their goals and to justify their actions to themselves, their lower-level managers and their workers. Though the managers want to preserve a particular strategy by which they could justify themselves to the staff, they are often forced to change strategies. It means that the managers have to find themselves subjugated to the prevailing power relations because those managers who do not change strategies will be less likely to survive. The effect of frequent changes of strategies may be that the managers become cynical on any seemingly sophisticated content of strategies buttressed by top management. Importantly, even though the strategy is morally formulated on the proposition that it is possible to build trust, commitment and effort on the part of all of the stakeholders by including ethical principles in the strategic decision processes of the firm (Hosmer, 1994:28), the managers are apt to underrate the import of the strategy and reckon it to be a volatile tactic for a short-term profit in turbulent circumstances and hence easily changeable according to the external contingencies. Such a discursive consciousness of managers explains the reason why the prescriptions made by the business ethicists are not persuasive enough to practising managers as was discussed in Chapter 3.

The third effect is of the strategy's legitimation function. When departmental thinking is dominating the business practices of companies, each department in a company is bound to claim its own merits in terms of its contribution to corporate strategic intent (Hamel and Prahalad, 1989; quoted in Watson, 1994;94). For instance, a marketing department can resort to a dramatic market pressure to legitimate their merit, whilst the department of accounting emphasises cost-focused management to legitimate their voice in a design of corporate strategy. This indicates that a corporate strategic discourse is contested in the material and political contexts of a company (Knights and Willmott, 1987). In consequence, the process of which representations are allowed and which are not (Munro, 1993:253) is apt to be manipulable for each department's legitimation of its competitive edge in the formation and implementation of a particular corporate strategy.

The fourth effect arises out of the very attempt to make use of organisational culture, transformed as a corporate strategy, in order to synthesise the members' conflicting voices. It is conceivable that employees aspire to constitute and maintain their own culture to the extent that they constitute their identity work by registering "differences" from the corporately imposed values. It can be constituted as unofficial culture which is contrasted with official culture. Organisational culture is, thus, required to be a balanced coexistence of unofficial culture and official culture. But the struggle is that corporate management are eager to utilise the employees' innate culture-building capacities by attuning them to the corporate core values which are engineered to be shared by employees. By appealing to a moralisation of 'sharing', corporate management try to incorporate the unofficial culture into the official culture. They do so by an attempt to transform organisational culture into a corporate strategy. But the difficulty comes from the intrinsic incompatibility between organisational culture and corporate strategy because organisational culture is historically tested and sedimented whereas corporate strategy is more likely to be surface events. Here, corporate culture comes closer to corporate strategy whereas organisational culture is to be understood as more authentic. (This difference is conclusively re-emphasised in Chapter 8).

As Freeman and Gilbert (1988) argue, implicit in the management of corporate culture is the intent to reinforce the defense of a distinctive competence through the development of a strongly held collective belief in such a competence. However, the factor markets for labour can become distorted through the practice of culture management. Practitioners of this approach seek to find employees whose values and beliefs match those of the culture of a given firm. In this sense, price as an arbitrator in the labour market is partially replaced by the required congruence of individual and firm beliefs. The selective use of information in devising the instruments of culture management - myths, legends, and so on - and the suggestion in some quarters that culture management is the essence of general management appear to run counter to the ethical principle of 'free flow of information'. The very idea of managing corporate culture is constrained by the common morality of ruling out lying and false promises (ibid.;128). The strategic management of corporate culture is basically incompatible with the common morality of treating others as ends (McIntyre, 1981). These tensions may lead to a multiplicity of resistance. For example, employees can be reluctant to adopt innovative management techniques (e.g., budgeting) and show repeated failure to meet deadlines (Knights and Willmott, 1987:57).

In summary, the discourse effects arising out of the formation and implementation of corporate strategy are sure to bring about tensions between the formers of strategies and the managers as agents to implement them. The tensions are understood to emerge from the managers' perceived contradictions inherent in the corporate strategic discourses. That is, control structures and strategies typically contain their own inherent contradictions (Storey, 1985). For instance, as to the top managers' self-contradiction inherent in their manner of deploying management philosophies, Friedman (1990:184) highlights a differentiation of managerial strategies from management philosophies. He observes that top managers will jettison even such philosophies or values if they appear to get in the way of their goals. Clearly, this indicates that corporately espoused values are manipulable for a company's short-term interests. Manipulability of corporate values is also illustrated in Knights and Willmott's (1987) case study when they contend, drawing upon the domination mechanism (Deetz, 1985), that such contents of corporate culture as 'team metaphor' and the capacity to act "professionally" are utilised as strategies and a means to reproduce the prevailing power relations.

Indeed, the moral limits of corporate strategy (Freeman and Gilbert, 1988) are conflated with, and magnified in, the discourse of corporate culture because of the synergy effect delivered by corporate culture. A crucial point is that the core shared values are mandated by top management without following a due process of converging all the competing views and values of the members in the company. Freeman and Gilbert (ibid.) argue that an appreciation of a full account of how the implicit morality of corporate strategy violates the common morality requires an understanding of a macroeconomic context in which the corporate strategic planning process is located. The fact that corporate strategy runs counter to the principles of common morality such as Promise Keeping, Nonmalevolence, and Respect for Persons indicates the contradictions of capitalism itself. For whilst the legitimacy of corporate strategy in terms of its economic rationale is pursued at its contribution to the attainment of an ideal capitalism (or, perfect competition, free enterprise), it simultaneously violates the implicit morality of the marketplace necessary for a realisation of general equilibrium as the outcome of free enterprises' Invisible Hand mechanism. Indeed, the real world is far from the ideal of capitalism as the labour process analysis pinpoints. The conditions for perfect market cannot be fulfilled in a real world, and this obliges us to recognise the conditions of market imperfection. Hence, the moral legitimacy of corporate strategy consists in providing the imperfect market conditions with a second-best solution. Though corporate strategy seems to contribute to the second-best argument that the closer the market approximates perfect markets conditions, the closer the outcome of market activity will be to Pareto optimality, its implicit morality requires a critical reflection in view of 'implicit morality of the marketplace' and 'common morality' (Freeman and Gilbert, ibid.:124-130).

Discussions so far have concerned the discourse effects of corporate strategy and illuminated contradictions inherent in the corporate strategic discourses. The contradictions were contextualised in the discrepancy between the ideal conditions of capitalism (or, perfect market) and the real market situations. It should be underscored that the internal logic of corporate strategy must have influenced the economic actors' (the managers, in particular) ways of constituting their subjectivity by participating in the implementation of strategies. To be sure, the managers' ways of consuming the corporate strategies have an influence on the ways in which their subjectivity is constituted. Whereas their active involvement in the implementation of strategies may constitute a front side of their subjectivity, a backstage side of their subjectivity is liable to be passive involvement in the strategies to the extent that they share only the expressions and not the corporate values imposed through strategies. Accordingly, it is necessary to understand the *managers'* subjective experiences as agents whose roles are to convey the strategies through the hierarchical chain of command and implement them in a purported way. So it seems to be in order to delve into the managers' lived experiences in the labour process.

Managerial Labour and Surveillance Mechanism

The corporate strategic discourse becomes part of the everyday lived experience of managers. Undertaking the role of mediating and re-presenting the mixed messages of corporate strategy, managers are bound to be situated in a vulnerable position. They are ordered to convey the mixed messages to their subordinates despite the apparent existence of contradictions inherent in the messages. An almost compulsory inculcation of corporate strategy drives the managerial work into the labour process. Just as a simple dichotomy of 'wage labour' and 'labour power' is useful to highlight a commodification of labour (Braverman, 1974), a dichotomy of 'managerial labour' and 'managerial power' seems to shed light on how the managerial work is brought into the labour process. Whereas 'managerial power' may contain even the latent creative capacity for management including the managerial expertise, 'managerial labour' is a more narrowed capacity for management which is forced to comply with the imperatives of corporate strategy. Therefore, the commodity which a manager sells is not a fixed amount of managerial labour embodied in a managerial performance like meeting the corporate targets but the 'managerial power': i.e. the capacity to manage. Thus the commodity which is exchanged in the marketplace (managerial power) is not the same entry which enters into the managerial labour process (managerial labour). Consequently, managers inevitably enter into the capitalist relations of production, which are independent of their will (Marx, 1975;425, quoted in Knights and Willmott, 1990). They are subjugated to the imperatives of corporate strategic discourses. The discrepancy between 'managerial power' and 'managerial labour' is suggestive enough to confirm that managers are entrapped in the "undecidable" position which is composed of 'part of management' and 'part of labour'. As Carter (1985;65) frames the issue,

> an increasing number of people perform jobs the composition of which is made up of part function of capital, part function of labour. People performing such jobs make up the new middle class... There now exists a relatively large group of employees who share characteristics on both sides of the oppositions.

A following account of a manager in Watson's (1994;48) fieldwork seems to show an attribute of labour which is latent in the work of management.

> 'What does being a manager involve, as you see it?'
> 'It always needs to be seen in a business context, yes, that's the way I would put it. It means having an understanding of the business and then *translating* the circumstance with which one is faced into an acceptable - no... yes - into an acceptable way of running the business from the point of view of shareholders, other managers and people who are employed. Yeah. And managers need to spell out what they expect from people who they are managing and to ensure, having spelled it out, that it's delivered. How's that?' (emphasis added).

A key word in this account is 'translating'. The manager finds himself entrapped in the labour of translating the circumstance with which he is faced into an acceptable way of running the business. Though he did not specify a rationale of the acceptable ways, it is certainly confined to monetary concerns insofar as it should be acceptable from the viewpoint of shareholders. Managers are entrapped in the labour process in that they are ordered to transmit and re-present the content and ethos of corporate strategy to their subordinates irrespective of their plausible competing views of it. Moreover, they have to undertake the typical tasks required of them as is well described by a manager in Watson's (1994) study;

> 'I didn't realise it until you asked me all that earlier about what I believe management is, but I didn't really have much of an idea about "management", other than that I was responsible for sorting out the shop and the people so that we got the stuff out at month end. I just thought

> it was a basic, you know, an ordinary decent way to treat people; to be straight with them, not to treat them like mugs and to respect the fact that they have feelings. But this idea that you can build people up so that they feel they own the job and they want to do, not just a good job, but a better job - you know continuous improvement and all that - well it's given me a sort of idea of what I ought to be doing as a manager.'

The obligations to deliver the imperatives of corporate strategy in addition to the typical tasks narrated above are certain to be burdensome for the managers to the extent that the managerial labour process makes them increasingly powerless (Jermier and LaNuez, 1994). Teulings (1986) contends that though the power of management as a whole (the power of the administrative machinery) has greatly increased with the development of organised capitalism, simultaneously the power of the individual manager as a participant in the division of labour of the management process has diminished. The powerlessness of the manager has many implications particularly in relation to the contradictory effects brought about by the enactment of corporate culture. Central to these contradictions embedded in the effects of corporate culture upon managers are the relations between and within each level of management that was separately identified. Basically, as Teulings (ibid.) argues, an increasing rationality of the labour process of management is achieved by its differentiation and hierarchical separation of functions. For instance, the middle managers strive for confirming their expertise in the governance of 'quality' by virtue of their professional differentiation from other provinces of management (Munro, 1995). But, at the same time, this makes their inner contradiction more manifest. Teulings argues that rationalisation of management as a labour process results in a politicisation of the relations between levels of management, a development that is widely regarded with feelings of incapacity by the individual manager, who is trained to function in a decomposed and hierarchically structured sub-system. For the rules which lead to success in his own labour process no longer appear to apply, and in any case, no longer appear to work in the process of accommodation with other logics of action (ibid.;164-5). This manifest segregation in the functions of management is hardly rendered to be compatible with the collectivist ethos of shared values espoused by corporate culture. Consequently, the individual manager would most likely share only the expressions of the values as their strategic conduct. Though this kind of strategic conduct may help secure the individual manager's status, there may arise the possibility that each manager appropriates the shared expressions in an expedient way for success in his own labour process, and the ways of expediency are compounded with different levels of management. As a result, the extent to which morality is corporately appropriated through the medium of shared expressions is escalated in proportion to the gradient of expertise between and within each level of management that was separately identified.

Moreover, this segmentalism in management tends to bring about an attitude of self-derision among the managers as is expressed in a manager's account in Watson's (1994:130) study;

> "Managers believe that they can't influence the management of the company but, if only they knew, they can. They are the management but are always saying that "they" will not let us do this or that. I know that I have got influence, but a lot of managers do not realise that the source of the answers to many of the knotty problems that they've got is in themselves. They actually know the answers, if only they could cogently put it together and present it."

Indeed, the managers' split image is so miserable that their position as manager is understood to be a servitude to their superiors to that extent that they are regarded as scapegoats who are fallen into the destiny of subjugation. Knights (1990:319) argues that it may be suggested that subjugation occurs where the freedom of a subject is directed narrowly, and in a self-disciplined fashion, towards practices which may be seen or thought to secure the acknowledgment, recognition and confirmation of self by significant others. The subjugation is also constituted around corporate strategy since corporate strategic practices demand the managers to commit themselves to the strategic control practices while sacrificing their competing views on the process of control practices. An understanding of corporate strategy as such is endorsed by Knights and Morgan (1991a) who contend that strategy is a mechanism of power that transforms individuals into particular kinds of subjects who secure a sense of well-being through participation in strategic practices. The question of 'how free the managers really are to manage?' is another cry for emancipation every manager should face. As a manager in Watson's (1994;133) study exclaims;

> "That's all very well, and I'll fight to the death to do what I can. But the real fight is going to be the fight to be allowed to manage." (Watson, 1994:133).

However, if the fight for their right to manage is one thing, how they conceive of management is another. As is the common case with most of egoistic individuals, managers are apt to seek for their own rights based on self-interests without paying a due degree of caution to the dark side of management; "surveillance". As Lyon (1994) contends, the present is called *surveillance society* after the risk society, postmodernity, the McDonald's society, and the surveillance function is regarded as one of the indispensable managerial functions to control the labour process. Surveillance is basically meant to be close monitoring in an attempt to ensure the punctual checking of production process. In this sense, such modern strategic control techniques as JIT (Just-in Time) and TQM (total quality management) are known to be the mechanisms of surveillance and control that operate in the contemporary workplace. As a prototype of surveillance, the Panopticon is to:

> ... induce in the inmate a state of conscious and permanent visibility that assures the automatic functioning of power. So to arrange things that surveillance is permanent in its effects, even if it is discontinuous in its action; that the perfection of power should tend to render its actual exercise unnecessary; that this architectural apparatus should be a machine for creating and sustaining power relations independent of the person who exercises it; in short, that the inmates should be caught up in a power situation of which they are themselves the bearers. ... The Panopticon is a machine for dissociating the see/being seen dyad: in the peripheric ring, one is totally seen, without ever seeing; in the central power, one sees everything without being seen (Foucault, 1977;201-2).

The effectiveness of the Panopticon is expected to be gained not only in its economy of presence but also in its overcoming the time and space constraints. The need for an extension of surveillance is linked to Social Taylorism whereby the very principles of Taylorism become intensified, extended and increasingly automated through the application of new technologies. The recording of tasks, the surveillance of consumption, the spread of 'cybernetic marketing' are all the hallmarks of the growth of a 'programmed' market aimed at a heightened level of plan and control, a corollary of surveillance (Webster and Robins, 1993:248). Indeed, the surveillance mechanism penetrates even into the terrain of the managerial work so as to intensify the degree to which managers are brought into the labour process. Dandeker (1990) identifies four criteria which quantify an organisation's surveillance capacity. These are: (1) The size of the files - the number of subjects and items of useful information. (2) The centralisation of the files - this allows gathering of information at any one point and using it at any other, with cross-referral at the central point. (3) The speed of information flow - the time taken to gather, process and use information in the management of behaviour. (4) The number of points of contact between system and subjects - this relates to the continuity of monitoring and corrective action - detection and retaliation.

However, the surveillance capacity is not confined to a quantifiable set of criteria. For instance, Warde (1992) notes that a notorious employer in Lancaster was reputed to use a telescope at his home to watch workers arriving at work in the mornings, and he kept a 'black book' recording miscreant behaviour among his workers. Surveillance is also qualitatively intensified by the adjustment of organisational ladder through which accountability is assumed. Munro and Hartherly (1993) argue that managers are likely to subvert practices which develop in the name of lateral accountability into acting as a "supplement" for more intensive surveillance, given that hierarchical accountability orientates managers towards surveillance of "decisions" within a dyadic structure of superior-subordinates. Moreover, an increasingly complex network of organisational activities demands a more systematic diversity of means of surveillance. As Foucault (1977) puts,

> As the machinery of production became larger and more complex, as the number of workers and the division of labour increased, supervision became ever more necessary and more difficult.

This complex social relation of production induces the import of computer technology for surveillance. In growing recognition of governmental and corporate surveillance of the individual, Rosen and Baroudi (1992) stress the structural outcomes enabled by computer-based technology. That which is at stake in relation to surveillance is the illusions of decentralisation. As Heydebrand (1985, quoted in Rosen and Baroudi, ibid.) notes, centralisation and decentralisation 'are no longer opposites or alternatives, but they are mutually dependent and operate simultaneously'. Because information technology may reach directly from the bottom to the top of a hierarchy - from the shop floor to the corporate office - it may facilitate the centralisation of control through the standardisation of information, more complete record-keeping, and faster information processing (Robey, 1981 quoted in Rosen and Baroudi, ibid.). This quantified control mechanism is likely to marginalise the competing views of lower-level employees which can not be quantitatively standardised such that only surveillance is centrally intensified. Thus, what appears to be greater decentralisation may simply entail the delegation of more routine decisions whose outcomes are more closely controlled (Robey, ibid.).

The increasingly unobtrusive control enabled by computer-based technology leads to management's prioritisation of information/surveillance as a requisite of effective planning and control (Webster and Robins, 1993;246). The 'information panopticon' is alternatively termed the 'electronic panopticon' where 'a disembodied eye can overcome the constraints of architecture and space to bring its disciplinary gaze to bear at the very heart of the labour process (Sewell and Wilkinson, 1992a; 283). For example, at-home-workers used the terminal at home linked to a central office computer to keep track of the number of hours the individual was logged into the system and working. The computer made it possible for the supervisor to log into the system and check the employees' work and progress (Rosen and Baroudi, ibid.). Eventually, though it appears that more autonomy is seemingly granted to the employees, it is management that can hold more central control over the employees. As Sewell and Wilkinson (1992a; 283) argue,

> the development and continued refinement of electronic surveillance systems using computer-based technology can provide the means by which management can achieve the benefits that derive from the delegation of responsibility to teams while retaining authority and disciplinary control through ownership of the superstructure of surveillance and the information it collects, retains, and disseminates.

The electronic technologies do indeed allow managers to individuate labour processes, thereby increasing control while apparently delegating responsibilities. This tactic of 'divide and rule' is partly congruent with TQM principles which entail pushing responsibility downwards and the flattening of the hierarchy. This is a form of what Muetzelfeldt (1989) calls 'devolutionism', where decentralisation of tactical responsibility occurs at the same time as strategic control is centralised (Sewell and Wilkinson, 1992a). Surveillance does contribute to the individuation of managerial work. Indeed, this is a key point - surveillance empowers the corporate management at the centre while monitoring the isolated individual employee (Webster and Robins, 1993). The surveillance function of monitoring the isolated individual is integral to TQM in speeding up, and improving the efficiency of, the identification of responsibility for, and correction of, *faults*. For instance, Sewell and Wilkinson (1992a) report that a dissemination of accountability to the isolated individual is compounded with such collective surveillance as 'employee peer surveillance' at the UK Nissan plant. The collective scrutiny of the work team coerces an individual employee to share any positive divergence from a climate of discretion and its resultant ingenuity. In this sense, through the concept of continuous improvement, JIT/TQM possesses a powerful instrument by which management can appropriate the ingenuity of the work force. Moreover, the electronic panopticon brings out the minutest distinctions between individuals, having the ability to penetrate to the very core of an individual's work activities. Indeed, it is the way that performance distinctions within and between teams are revealed through peer group scrutiny or the selective use of information gathered through electronic surveillance which enables managers to reduce the negative divergences and exploit the positive divergences which individuals make (ibid.;287).

The elevation of the intensity of surveillance may lead to a state in which surveillance is highly internalised. This form of surveillance may actually be the ultimate aim of the surveillors since it relatively saves the cost for keeping the surveillance mechanism permanent. It is through a surveillance apparatus that extends beyond the individual plant and even beyond national boundaries that the employees internalise managerial norms of performance evaluation in the age of the multinational corporation (Rosen and Baroudi, 1992). As one top-level manager at a workplace has put it:

> From my desk I can look at any plant. They all know what I am looking at. They can see it, too, and how they stack up.... A worker under these conditions does not need to be controlled - you simply expect him to respond to the information the same way you do. (Zuboff, 1988: quoted in Rosen and Baroudi, ibid.)

The ease with which managers can control their subordinates is predicated on a precondition that the effect of continual and systematic surveillance is manifested as the subordinates' self-discipline (or, self-regulation as distinct from self-management). This indicates that the surveillance mechanism also conveys 'disciplinary power' as a 'capillary' form of power. Domination is secured by management by means of 'disciplinary power'; 'managerial accounting' is seen to be 'normalizing' disciplinary practices (Knights and Collinson, 1987, quoted in Sakolsky, 1992). Rule (1973; quoted in Sewell and Wilkinson, 1992a) succinctly describes the disciplinary effect of the total surveillance system when he puts it,

> Every action of every client would be scrutinised, recorded and evaluated both at the moment of occurrence and for ever afterwards. The system would collate all information at a single point, *making it impossible for anyone to evade responsibility for his past* by fleeing from the scene of earlier behaviour.... Any sign of disobedience - present or anticipated - would result in corrective action.... apprehension and sanction would occur immediately. By making detection and retaliation inevitable such a system would make disobedience almost unthinkable. (emphasis added)

The imposition of responsibility is a moral obligation laid upon employees, which the surveillance mechanism is insidiously aimed at. The case of intensifying responsibilities is illustrated in a TQM regime when a dissemination of accountability away from the line, through 'output' measures which individuate and intensify responsibilities, facilitates a switch to an insistence on a number being met, at all costs to the individuals concerned (Munro, 1995). A genuine value of responsibility is to be duly respected, but it is likely to be detached from its intrinsic nature and extrinsically exploited within the fold of surveillance mechanism. This raises a concern for the role of 'language' and 'moral values' to be used as mediators of surveillance mechanism.

As distinct from the mass producing sectors of cars and electronics, the insurance industry is particularly keen to the role of language as a mediator of surveillance mechanism. In accordance with its nature of industry, moral values like care, trust, prudence, amicableness, family, integrity and fairness are at once the normative virtues and the cultural assets to be corporately appropriated by corporate management. For example, management can use techniques of 'Power/Moral Values' to bridge the gap between the employees' responsibilities as represented by contractual arrangements and their actual activities as they are played out on the office, a process which Townley (1990) describes as '... creating the industrial subject' (quoted in Sewell and Wilkinson, 1992a). That is, the corporate ethos of shared moral values in the name of being loyal to the customers is geared to being loyal to the company. This infusion of moral values into the employees' psyche is expected by corporate management to maintain their self-regulation and contribute to the differences in corporate performance. In Foucault's terms, the employees have become bound up in a power situation of which they are themselves the bearers.

Given that morality is corporately enacted by recourse to an emphasis on an ethos of sharing, management is partly done by surveillance over 'expressions' or the use of expressions through which morality is conveyed in an ethos of sharing. The members' accounts (Munro and Mouritsen, in press) represent such ways in which 'expressions' or the use of expressions are conveyed in an ethos of sharing. Indeed, surveillance through "accounts" is an intelligent monitoring to the extent that it is able to check when and where expressions pertinent to the corporate values of 'quality' and 'profit' are expediently 'displayed'. The transformation of moral values into the objects of surveillance for corporate performance is a process whereby morality is corporately manipulated through the medium of shared moral expressions. In recognition of the fact that efficiency, productivity, accuracy and predictability are the hallmarks of contemporary surveillance (Lyon, 1994;216), the appropriation of moral values is intended to complement those comprehensive goals of surveillance mechanism.

Forasmuch as the increasing use of mandatory urine analysis and drug testing is conceived as future forms of organisational surveillance (Sakolsky, 1992), the consequences of surveillance technology for the employees' subjectivity and personhood are to be reflected. At stake is the employees' responses to the existence of surveillance mechanism in its diversity. Sewell and Wilkinson (1992a) argue that employees know that such information gleaned from surveillance is generated by, available to, and the property of, the central power. However, employees are unaware of the extent to which even more information is generated, scrutinised and acted upon. Within this constraint of asymmetry of information, the employees' subjectivity and personhood may be redefined by surveillance-based powers (Lyon, 1994). It may be likely that employees appear to comply with the imperatives of corporate strategy only to the extent that they can evade their superiors' scope of surveillance gaze. This expedient attitude leads easily to moral expediency whereby employees' humanness loses its sustained dignity. At the extreme, the employees try to adjust themselves expediently to the surveillance mechanism and consequently partake in a complicity to exploit morality, which is initiated by corporate management as part of the surveillance mechanism through "accounts". Indeed, surveillance is conducted on the employees' accounts which are presumed to convey the degree to which they expediently display moral expressions pertinent to the corporate values of quality and profit. Corporate culture is intended to have a binding force on the employees' ways of conduct and accountability and to check through accounts whether employees share moral values. In this sense, corporate culture is viewed to enforce surveillance on the employees' expediency in appropriating moral expressions for the accomplishment of corporate core values. As a consequence, moral cynicism amounts to what surveillance has made of the modern employees at workplace and how it is implicated in what they have become. Moral cynicism is most likely to result in the employees' resistance to surveillance mechanism.

As Sakolsky (1992) argues, not only do production workers constantly attempt to counter computer surveillance but foremen and middle managers do so as well. Zuboff's (1988, quoted in Sakolsky, ibid.) empirical evidence suggests the employees' will to resist the pertinacious surveillance;

> 'There are only a few standard operating procedures we can cheat on because it can't be traced. When they can't trace it, we feel more freedom'. (Zuboff, 1988; quoted in Sakolsky, ibid.).

Because any power relation includes resistance as part of the relationships that define it, managers are to be entrapped in the multifold structure of power relations. They have to conduct surveillance on their subordinates and are simultaneously surveilled by their superiors on the hierarchical line. They are also induced to resist the surveillance from above, and at the same time are perturbed by their subordinates' resistance to their own conduct of surveillance. These complex power relations compounded by surveillance mechanism not only bring the managers into the inextricable web of labour process but also complicate the constitution of their subjectivity especially in terms of 'ethicality' which is embedded in their lived experiences of managing.

Managers' Ethical Subjectivity

Willmott (1993) argues that for corporate culturism, the moral issue of whether employees are enabled to develop a (socially organised) capacity to reflect upon, and choose between, competing values is irrelevant so long as they believe, or feel, that their needs or purposes are being fulfilled. That is, their moral autonomy is vulnerable not only because corporate core values systematically constrain it but because employees themselves surrender it. At a superficial level at least, the decentralisation and delegation promoted by TQM (Wilkinson and Willmott, 1995) and the practical autonomy endorsed by corporate culturism (Peters and Waterman, 1982) appear to permit managers as much autonomy as possible. However, it is ambiguous how the managers can ascertain the degree to which they feel that they are free in their managerial work.

The ambiguity inherent in the managers' scope of autonomy stems initially from the structural relations between agents and principals. For the economic rationale of the principal-agent relationship looks at each exchange as a new event, unencumbered by feelings of gratitude, indifference, disloyalty, or revenge. Any notion of intended reciprocity for past benefits and/or harms on the part of the agent is sternly excluded (Hosmer, 1994;30). Indeed, moral hazards - the lack of enthusiastic adherence to contractual agreements - are felt to be a problem only for the agent, never for the principal. This callous relationship makes managers take an ambiguous attitude to the seemingly broad scope of their autonomy. They come to find themselves entrapped in a dual nature of autonomy. On the one hand, the autonomy appears to provide managers with an appreciation of their greater influence over the decisions taken elsewhere in the organisation that affected their activities. On the other hand, the fear that their misuse of the autonomy might result in the harm to the principals (e.g., failure to increase the shareholders' wealth) leads the managers to retreat from discretion which is allegedly secured by decentralisation. As Teulings (1986;54) highlights the institutionalisation of distinctive management functions at separate levels of management, the managers' subjectivity is bound to be shaped on the institutional status of agents as situated in the mediating social position to serve their principals - owners, stockholders, and other relevant stakeholders.

The unavoidable understanding of the managers' subjectivity in this way necessitates an appreciation of their social status in the class positions. The term, *middle groupings*, seems to be more appropriate for grasping the *relational* dynamics of these particular collective intermediate agents. A preference of this term over 'class' is introduced and endorsed by Smith and Willmott (1991) when they analyse the process through which the positions occupied by the so-called intermediate strata are constituted and reproduced. The term, 'class', is more likely to confine the analyses of dynamics of social relations to a static dimension and hence misses a plentitude of insights into the moral and ethical issues embedded in the complex network of social interactions among the diverse modes of social groupings. The social status of managers belongs to Marx's identification of three occupational groups whose numbers are swelled with the development of capitalism: guardians of the capitalist state, such as civil servants, policemen and soldiers; office workers who are engaged in 'calculation, administration and sales'; and <u>managers</u> 'to whom administration and supervisory responsibilities are delegated' (Rattansi, 1985; quoted in Smith and Willmott, 1991).

That which characterises the class subjectivity of middle managers is their class ambiguity. As Munro (1995) pinpoints, the modern corporate strategy like total quality management (TQM) appears to provide managers with much autonomy, but many managers at the same time enjoy little autonomy, and in this respect their position is not so dissimilar to that of manual wage-labour. Marx (1969;573, quoted in Smith and Willmott, ibid.) described this dual nature of managers as standing 'between the workman on the one hand and the capitalist and landlord on the other, thereby burdening the former whilst increasing the social security and power of the latter'. The contradictory pressures upon the managers may be felt intense by themselves when their differing qualifications and expertise brought to the labour market are exchanged in 'unjust' ways. This is so because the capitalists are calculative enough to try to reduce the wages of management and supervision as much as possible by means of proletarianisation of the managers; consisting of deskilling of particular jobs, socio-political radicalism amongst white-collar workers, changes in the composition of the class structure with an expansion of working class positions, and reducing career opportunities or trajectories in white-collar jobs (Marshall and Rose, 1988, quoted in Smith and Willmott, ibid.). The managers' collective efforts to differentiate themselves from a large undifferentiated working class are also ineffective because differentiation has always existed within the working class, and privileged, skilled autonomous workers are still wage-labourers, whose privileges, skills and autonomy are under constant threat of removal by capitalists (Meiksins, 1985;112, quoted in Smith and Willmott, ibid.).

This formidably vulnerable status of managers urges them to rely upon the methods that make it possible for them to maintain their identity at the workplace. At stake here is their adherence to 'professionalism'. As Meiksins (1985;115) notes, the 'ideology of professionalism' is the most powerful status division, placing formidable barriers between those occupations that define themselves as 'professions' and other types of wage-labour. The formation of subcultures (accounting, personnel, IT, marketing departments) within the professional middle groupings is anticipated by the managers to function as a foothold by which to secure and obtain the resources. The conflicts among the professional groupings of managers become fierce to the extent that internecine competition between these groups over their value to capital is a hallmark of their struggle within the capitalist division of labour (Smith and Willmott, 1991:30), resulting in unfair practices. In short, middle groupings within the collective labourer experience ambiguous conditions and relations with both traditional labour and corporate capital.

That which I highlight in view of the managers' status as 'part function of capital' and 'part function of labour' in such ambiguous conditions is the managers' moral conduct regarding the emergence of 'unintended consequences'. Their existential status to sit on the fence facilitates a deployment of moral expediency. When the 'unintended consequences' turn out to be caused by the less elaborate design of corporate strategy on the part of capital, managers are likely to identify with the status of wage-labourer and stress their 'part function of labour' with distancing from their 'part function of capital'. They ascribe the blame to capital for the fact that they sometimes enter into competition with other employees as a result of the way in which employers structure the conflict, not of any necessary conflict of interest among themselves (Meiksins, 1985, quoted in Smith and Willmott, ibid.). When they are accused of sharing the corporate core values initiated by capital's endorsement of corporate culture, they can afford to make excuses by asserting that they did not share the values but only the expressions. By contrast, when the 'unintended consequences' turn out to be caused by the effect of de-skilling or lack of expertise on the part of labour, managers are likely to identify with petty bourgeois class positions and stick to their 'part function of capital' with distancing from their 'part function of labour'. Making the ideology of professionalism distinctive, they may try to evade the blame and elude the sharing of collective responsibilities. This way of escaping responsibilities is a tacit pattern of moral expediency which bears analogy to the chameleon. However, the managers may often be challenged by an appeal to self-conscious moral choices.

For instance, Liedtka (1989) discusses the interplay of individual and corporate value systems and the varying nature of the value conflicts faced by managers. Her value congruence model is composed of the manager's individual values and the company's values. The consonant and contending values are respectively applied to both the individual values and the company values. That is, when the individual values are contending, the manager is in internal disequilibrium, having "mixed emotions" about the decision under consideration. However, when the individual values are strongly held, they aid decision-making in the face of corporate mixed messages. The individual again returns to a state of internal equilibrium but must deal with contending organisational values. The behaviour fostered by this muddled corporate message might be reflected in the opportunism of those who indulge, with little apparent sense of wrong-doing, in insider trading, abetted in their pursuits by companies whose espoused codes of conduct differ from those actually in use. In line with the interactions of the manager's individual values and the corporate values, a diversity of situations can be constituted. Liedtka (ibid.) illustrates a manager's case that described his frustration in attempting to resolve a quality control problem in his area. He has been unable to determine on which shift or with which worker it originates. He characterises his most important values as producing high quality work and treating his people fairly. In an attempt to remedy the quality problem, he has decided to give all six workers on that situation a verbal warning, though five of them are probably innocent. This is a difficult decision for him, given the high value he places upon being "fair". In explaining how he arrived at this situation, he discussed the trade-offs involved:

> "Being fair runs into my personal success. The conflict is that the production floor is a representation of me - it reflects my reputation. Versus, how fair can I be to the supervisors? How much is a lack of training versus poor attitude? But if you sit and try to be fair to each individual, you never get anything done, because there's always a piece that wasn't their fault. So you basically have to find some poor soul to blame - but that rubs."

This case shows a dilemma that a manager can face relating to his contending values (a choice between his own perfectionism and regard for quality versus being fair to his subordinates). Indeed, the ethical issues experienced by managers are so varied as to go beyond the formal relations with their subordinates. It is reported, for instance, that a number of interviewed managers discuss incidents in which they were concerned about the kind and degrees of consideration they ought to extend to employees above and beyond their formal relationship to them as supervisors and employers (Waters, et al., 1986;375). However, it is a striking contrast that managers are more likely to be enthusiastic regarding the moral issues *within* the company than they are regarding the moral concerns *without* the company. This is evidenced when the interviewed managers' moral concerns with their customers are found to be ambivalent. In general, the interviewed managers in Waters et al.'s (ibid.) study felt that their relationships with their customers ought to be guided by standards of fair treatment, honesty, and loyalty but they assumed quite varied positions regarding the extent to which these standards were to be defined and/or modified by conventional competitive practices. This suggests that the moral righteousness for customers is only ostensibly observed and is more likely to be compromised according to the arbitrary conventional competitive practices which are often incompatible with the righteousness sustained by the managers concerned.

It seems worthwhile to note two intriguing facts from the empirical findings in Waters et al.'s (1986) study. The first is that the interviewed managers tend to be not directly expressing specific moral standards with respect to their own behaviour. In other words, there was a substantial recognition of moral ambiguity and uncertainty with respect to their own behaviour when the managers were able to describe that behaviour in relation to conflicting norms, unclear responsibilities and/or justifying reasons. When no such moderating arguments were employed, the behaviour was labelled as clearly unethical and attributed to not to "self" but to a collective "we" or to specific or generalised "others". This seems to convey an aspect of human nature that man is generous to his own conduct while being morally strict about other people's conduct. At the same time, it is indicative of the managers' innate disposition for moral judgment which is likely to be more extrinsically projected onto the "other" rather than on themselves and exposed upon a moral critique of the others' behaviour.

The second is that managers experience moral responsibility and concern with respect to those transactions in which they experience themselves as having the power to affect the well-being of the other party to the transaction. This tendency was well expressed in the result that the most frequently mentioned context of moral issues was with respect to *employees*. Underpinning the cases in this context is the theme that managers can and must exercise power in their relationships with subordinates. This takes the form of hiring and firing, rewarding or punishing, treating them fairly or discriminating, helping or not helping. Contrary to this, the least frequently mentioned context of moral issues was with respect to peers and superiors. And the interviewed managers seldom brought up issues related to water and air pollution, social audits, general issues of corporate social responsibility, or corporate governance. It may well be that they failed to consider these issues at any length because these concerns do not directly touch upon the everyday responsibilities of individual managers whose felt power is narrowly limited. As Teulings (1986) contends, the power of the individual manager (and his sense of power, in particular) thus lags behind the power of management. The manager forms part of an extensive machinery of power, without being able to derive from it any real sense of sharing that power. The managers' perceived lack of sharing the corporate power is most likely to make them estranged from commitment to the corporate values espoused in the name of corporate culture. Recognising the corporate intent aimed at capital accumulation by means of shared corporate values, the managers may share only the expressions of the espoused values as their strategic conduct to cope with the reality of their powerlessness.

By contrast, the argument can be posited that managers are not totally blocked from sharing corporate power. It is certain that power is to some degree allowed to be shared by the managers. However, the process and effect of power bestowal leaves room for ethical disputes. The myth of sovereignty fostered by modernity should be a focus of analysis here because power is recognised to be relegated through the empowerment of 'individual sovereignty'. As to the individual sovereignty which individual managers may cleave to as a counter-measure against the vulnerability of their subjectivity, Willmott (1994a: 89) contends;

> In the institutions of modernity, it is contended, individuals are routinely constituted to develop and demonstrate a sense of themselves as sovereign agents. This self-understanding is appealing insofar as it confers a sense of autonomy and self-determination. But it is also demanding and frightening insofar as it exacts upon individuals a heavy burden of responsibility for taking charge of self-identity, fortune and fate.

If the preservation of sovereign agents by conferring a sense of autonomy and self-determination is managerially intended to induce an intensification of accountabilities (Munro, 1995), it is a typical mode of contradictions in the capitalist labour process. For the preservation of employee rights by conferring a sense of autonomy and self-determination is eventually appropriated for capital accumulation. This argument can be amplified and illustrated through a consideration of Foucault's notion of subjection (or subjectification). Foucault (1982) characterises subjection as a form of power that operates (productively) by defining agency in individualised, self-knowing ways. Subjection, Foucault (1982) writes, 'categorises the individual, marks him by his own individuality, attaches him to his own identity, imposes a law of truth upon him which he must recognise and which others must recognise in him'. The power of subjection, it is suggested, operates through (modern) practices that bestow upon human beings the sense of 'freedom' and 'responsibility' for the closure of indeterminacy and presents subjects with the means of exercising their sovereignty by offloading the burden of responsibility onto one or more (powerful) authorities - in the form of religion, corporate membership, parenthood, career or other anxiety-assuaging icons of individual salvation or 'success' (Willmott, 1994a). For instance, a manager who is in control of (or, sovereign over) specific tasks grounded on a corporate strategy can divest any blame from the public by unloading the burden of responsibility onto his corporation which initiated the corporate strategy. This practice may seduce the manager to be habituated to a manner in which he is privileged to be free from any moral accusations and responsibilities.

The corporate practice of individualising managers' sovereignty may result in some negative effects which are also ethically problematic. Boosting individual sovereignty may drive managers into a myth of narcissism and thus make them deficient in ethical competence (Bauman, 1993) to judge their experiences from the objective viewpoints. They come to regard their sovereignty as paramount among all the rationales by which to assess the ethically contestable matters. Insofar as the interpretations of these ethically contestable matters serve to secure their sovereignty, they are accepted as desirable by the sovereign managers. It is the case, in the end, that the managers consider their subjective judgments to be more credible than the objective authorities like religious precepts, consultancy with experienced seniors, reference to professional guidelines when trying to approach the ethical conflicts emerging in their everyday practices.

As Willmott (1994a) argues, the ethical merit of 'strong' corporate cultures embodied in 'shared values' is also considered to 'provide the framework in which *respect for the individual* is a pervasive theme in the excellent companies' (Peters and Waterman, 1982), and thus subjection for employees is feasible. For employees are induced to become consumers of corporate culture as they are presented with opportunities to express their 'individuality' - to 'stick out'. A confirmation of their sense of being autonomous subjects is engineered as opportunities are created for them to enact, and thereby reproduce, a normative framework designed by a corporate culture discourse (Dahler-Larsen, 1994). Conversely, any perceived failure, anticipated or real, to reproduce the values recognisable by the mandates of corporate culture is associated with feelings of anxiety, guilt or shame. In this way, individualising disciplines of subjection simultaneously heighten anxiety as they problematise self-identity and provide diverse, if evanescent, means of assuaging personal responsibility (Willmott, 1994a).

Indeed, the individualisation of modern subjects produces those persons who are seemingly capable of autonomous action, yet who are also acutely vulnerable because they are held individually responsible for their actions. If they have to rely upon the more powerful authorities like their corporations by unloading the heavy burden of responsibilities, it is eventually the case that such ethical values as 'freedom' and 'responsibility' are appropriated for reinforcing the conditions of managers' reliance upon the corporations, which produces and reproduces their own subordination and leaves the inequalities of power relations intact. This is suggestive of why the moral standards the managers invoke remain precarious and unclear (Bird and Waters, 1987). Since managerial moral standards are fragmented and only partially conventionalised, managers' feelings of obligation with respect to these standards are uncertain, and often, managers are unclear about what course of action is morally appropriate in a condition where they are totally subordinated to the corporation. And that opportunities to confirm a sense of individual sovereignty are highly valued indicates why the managers invoke the moral standards as largely private intuitions rather than collective and public agreements (Bird and Waters, ibid.).

The contradiction inherent in the effects of boosting individual sovereignty becomes evident in its incompatibility with the collective ethos of corporate culture as a normative control mechanism. When Foucault (1982; quoted in Knights, 1990) discusses how subjects become 'tied to their own identity by a conscience or self-knowledge', he specifies the individualising effects of power on subjectivity by contending that power mechanisms (for example, the examination, occupational recruitment, career systems, and so on) have the effect of separating individuals off from one another and forcing them back upon themselves. Paradoxically, another coexistent control mechanism is here contrasted with such individualising control, which is drawn upon the collectivising power of shared values: corporate culture as a control mechanism. On the one hand, the effect of the condition that individual managers are separated off from one another is to restrict the competence of individual subjects to a limited reservoir of self-knowledge. On the other hand, the corporate endorsement of shared values bewilders the managers because they are, in reality, caught in a dilemma between the collectivist obligation of shared values and the individualistic separation of themselves. This dilemma may incite the employees to share only the expressions as their strategic conduct by which to assuage the dilemma in an expedient way. Indeed the social act of 'sharing' implies essentially a two-faced entity: 'unite and divide'. This dualistic contradiction is echoed by Knights (1990: 324) when he contends:

> what characterises modern Western technologies of power is that they elevate the independent freedom and intentionality of subjects while often narrowing the forms and limiting the means by which these can be sustained. It is this contradiction in capitalist society that is seen by humanistic Marxists as alienation or a denial of the possibilities for human beings to express their essential nature.

The incompatibility between individualising effects and a collectivist ethos of shared values is a representative contradiction in capitalist labour process. This condition of incompatibility may lead the individual manager to a state of moral anomie in which he suffers confusion as to how to acquit himself following what content of ethical standards. Such a confused state of normlessness is caused by a clash between two incompatible credos imposed upon the manager. He is left with a sense of ethical disorder such that he is conditioned to relativise the cause of unexpected consequences relating to his involvement in the work. He is habituated to the conduct of taking credit and divesting blame in a self-advantageous manner. This can be delineated as a process of 'cultural conditioning' of moral abuse. Instead of penetrating this contradictory fetishism of individual sovereignty, and thereby releasing ourselves from the unjust struggle of securing the sovereignty, we direct our efforts to maintaining the social conditions required for its confirmation (Willmott, 1994a). For instance, the managers subjected to the precarious contingencies of market relations are eager to seek for existential comfort by developing a strategy and a plan of action. This comfort comes from the sense that strategic intervention can give managers a feeling that their destiny is at least in their own hands (Knights and Morgan, 1991a: 264) to the neglect of any ethical import of their strategic intervention.

Finally, what is conceivable of the managers' ethical subjectivity formed against the contradictions inherent in the corporate strategy and control is their 'resistance'. The managers who refuse the moral muteness (Bird and Waters, 1989) are deemed to be 'moral reformers'. It is plausible that the stronger the pressures from the top-down hierarchy are so as to abolish any attempt of managers to keep their ethical identity, the more the managers' aspiration for identity work becomes strenuous. They may try to constitute their identity by registering the 'differences' even from their colleagues. For instance, managers' attitudes on the corporate strategy may vary according to their personal differences. Within the lower ranks of an organisation, we are likely to encounter mass indifference or even cynicism about the way in which the discourse of strategy is used by corporate management (Knights and Morgan, 1991a: 260). The managers' experience in the labour process may be at variance with values acquired outside that process (Friedman, 1990:185), bringing about a diversity of resistance practices. The subtle and covert resistance practices are discussed by labour process theorists (Knights, et al., 1994).

For instance, Jermier and LaNuez (1994) suggest that low or reduced personal control and the experience of negative affect at the workplace underlie many acts of sabotage, and managers as well as technocrats have experienced increasing powerlessness and insecurity. What is lacking in their analysis of managers' motive for resistance is that managers may have felt moral stress caused by the apprehension that moral talk will threaten the organisational harmony, efficiency and their own reputation for power and effectiveness (Bird and Waters, 1989). It follows that although they address moral issues in their company, they are bound to be cautious such that they share only the expressions of moral talk to the extent that their moral talk does not threaten the organisational harmony, efficiency and their own reputation for power and effectiveness. As another case, Collinson (1994) describes two quite different courses of resistance, each related to a particular mode of worker subjectivity. The dominant pattern of resistance within the factory is what he calls 'resistance through distance' whereby because they were being treated like commodities, the workers distanced themselves mentally from their work and from management's efforts to make them part of the 'team'. The other pattern of resistance is called as 'resistance through persistence' since the unequally treated woman in an insurance company resisted by deploying formal procedures of protest evolved through a prolonged series of meetings, hearings and negotiations. Though an unethical cause is regarded as a motive for resistance in Collinson's study, it is confined to an individual's personal protest against the injustice. Rather, it is crucial to bring 'resistance' to prominence against the circumstances in which the ethically contestable practices are deeply embedded in the capitalist structure of social production and taken for granted to be accepted as the elements of corporate culture. This may lead to a collective form of resistance as far as the members are critically conscious of these practices perpetuated in their company. But, the labour process which is enforced by surveillance mechanism may turn the members' resistance into the strengthening of the prevailing power relations. As has been argued so far, the regime of 'strong' corporate culture mediates and facilitates this mechanism of subjugation to the corporate power. The moral expressions which are espoused by corporate culture to be shared allow for power effects to be asymmetrical and stabilised without assumptions of a totalitarian state.

In summary, managers are understood to take on a varying degree of involvement with the ethically relevant circumstances in their lived experience in the company. This is deemed to constitute their ethical subjectivity in diverse ways. If they felt increasing powerlessness and insecurity, they would prefer to remain indifferent to the ethically problematic contingencies in their lived experience. When they are seduced and ordered to morally compromise, they involuntarily come to join the accomplice in unethical conduct which can be occasioned by the imperatives of corporate strategy. Or when they are obliged to re-present the tenet of shared moral values by an agenda of corporate culture, it is the case that they partake in a complicity to manipulate the moral values for managing the impression of their corporate image both internally and externally. As Bird et al. (1989) argue, managers may also use moral expressions and talk ethics not in order to judge the rightness or wrongness of particular decisions but to express personal feelings and to evade the moral judgments of others. For instance, they use moral expressions to rationalise their morally questionable actions by modifying critical judgments and invoking mitigating circumstances. Or moral expressions can be used to complain and to seek sympathy for themselves. Characteristically, they articulate the frustrated feelings by talking about their own difficulties and the unfairness and insensitivity of others, and their own under-recognised moral strengths (Bird et al., ibid.). By contrast, if they are critically conscious of the unethical practices associated with the imperatives of corporate strategy, they may dare to resist them even in subtle and covert ways. However, the difficulty with which managers do resist the ideological structure of authority within their companies or industries is evidenced by an empirical result that rarely did the interviewed managers directly refer to specific political or managerial philosophies (Bird et al., ibid). This seems to imply the extent to which the power of corporate control strategies subdue the managers as employees.

Conclusion

I have so far discussed the ways in which managers as middle groupings were brought into the labour process and entrapped in the imperatives of corporate strategic discourses. I suggested that the 'allocative' nature of corporate strategy foreshadowed ethical claims which penetrated all the different levels of management. I also indicated that though corporate strategy pursues its moral legitimacy by providing effective ways of management, its multifarious aspects should be reflected in the light of ethical implications.

In recognition of an increasingly wide range of lived experiences of managers mediating between the corporate management and the operational control, I suggested that an appreciation of the constitution of their subjectivity was vital. For it helps grasp how the contradictions inherent in the reproduction of monopoly capitalism are conveyed and mediated by the managers' lived experiences. I argued that their moral conduct was also influenced by their interactions with the mechanism of corporate culture. As Bauman (1993;32) puts,

> morality is a practice negotiated between learning agents capable of growth on the one hand and a culture capable of change on the other.

'Ethicality' is constructed through the reciprocity of cultural relations between capital and labour. Specifically, capital makes use of 'corporate culture' as a strategy for corporate management, and employees also seek for their security by partaking in a complicity to make appearance of sharing values (even moral values) through the medium of shared expressions. Significantly, the labour process whereby corporate power and dominance is reinforced by surveillance mechanism turns any effort of employees to maintain their identity work into the strengthening of prevailing power relations. The managers' intermediate status between 'part function of capital' and 'part function of labour' mediates and facilitates this reproduction of prevailing power relations and inequalities. For managers are entrapped in the managerial labour process which is characterised by the incompatibility between the individuated functions of management and the collectivist ethos of shared values. In consequence, each manager appropriates the shared expressions in an expedient way for success in his own labour process, and the ways of expediency are compounded with different levels of management. As a result, the extent to which morality is corporately appropriated through the medium of shared expressions is escalated such that the managers' moral expediency makes them trapped in a vicious circle of moral cynicism and dependence.

Indeed, managers are brought into the labour process whereby they should undertake the burden of existential tensions in the reproduction of capitalist relations of production which is typified by the prevailing system of inequalities and injustice. A critical reflection of the Edinso managers' interview accounts from the next chapter is expected to present some insights into how they performed 'the moral' in the context of the imperatives of corporate strategy. The reflection is predicated on the proposition that the managers' ethical subjectivity, constituted in the context of new managerial discourses, is vital for enriching our understanding of 'ethics' in the capitalist labour process.

CHAPTER 5

DYNAMICS OF 'SHARING' IN EDINSO

Introduction

The aim of this thesis is to investigate moral and ethical implications embedded in the processes through which new managerialist practices are enacted in a business firm. I suggest that such new managerial practices as 'corporate culture' and 'Quality Agenda' imply a certain degree of moral and ethical problems. Bearing this in mind, I have put an emphasis on a distinction between 'shared values' and 'shared expressions', which has been established as an analytic concept to explicate the members' moral conduct especially in the context where they should cope with the imperatives of the corporate strategies in the form of new managerial discourses.

This chapter introduces some empirical illustrations of new managerial practices in Edinso, a financial services company in the U.K. Basically, I suppose that the managers' accounts represent a diversity of competing views which might be marginalised by Edinso's core values espoused in the name of corporate culture. As a typical insurance company located in the U.K., Edinso has implemented a couple of prospective corporate strategies in recent years and accomplished a successful performance at least in respect of its financial goals. As Knights and Morgan (1995;195-6) suggest, the adoption of corporate strategies and systems of strategic management by British insurance companies in general is seen to have been precipitated by a more competitive and productive economy stimulated by the state since the early 1980s. The competitive external environments must have been a catalyst for constituting the cultural manifestations by which Edinso members' everyday practices are significantly influenced. For they collectively believe the market to be very competitive and take it for granted as an inextricable attribute of the external environments. Insofar as the strategic management is, by nature, bound to cherish the corporately selected values and concentrate resources on them, these corporate core values are doomed to be the source of inequalities in the organisation of work. And they mediate a fortification of asymmetrical relations prevailing in the company, bringing about a range of unjust practices. An exclusive endorsement of the core values is most likely to marginalise the competing views which may emerge from the part of employees. When the rationale, deployed to justify a marginalisation of competing views, is not rational enough to attain consent from the employees, it is simply tantamount to a contradiction inherent in all the different modes of management control by corporate management. Given that such management control devices as 'strong corporate culture', 'quality initiatives', 'Total Quality Management' (TQM) are of the same stream in a new managerialism, an investigation of moral limits of those corporate strategies is meant to pinpoint the inadequacies of the cultural change agenda in Edinso.

Comparative Analyses of Interview Accounts

In the empirical chapters, a review of 14 interview accounts is conducted with a comparative approach to them. Each interview was carried out for about one and half hours during the period between Dec. 1991 and Feb. 1992. In accordance with premises on a quasi-conversational informal interview, the practicalities of the ethnographic interview conducted in my fieldwork take on *indirectness* as its principal characteristic. Whereas the conventional interview questions are more likely to be direct in order to extract 'information' from the interviewees, the ethnographic interview questions flow naturally from interaction with the interviewees. This is not to say that some questions are not prepared, but rather these are framed to enter the setting as naturally as possible; in a conversational manner rather than a probing manner since businessmen tend to be very sensitive to moral or ethical terms and reluctant to give their views on such sensitive issues. A set of question items I used in my fieldwork are presented at **[Appendix 1]**. These questions are classifiable according to Spradley's (1979) taxonomy of ethnographic questions: *descriptive* questions, *structural* questions, and *contrast* questions. The first question about the interviewee's ROUTINE belongs to 'descriptive questions' which aim to elicit a large sample of utterances in the interviewee's native language. Given that experience questions are also classified into descriptive questions (Spradley, ibid.; 88-9), the fifth question about SUCCESS can belong to a category of descriptive questions. At the same time, a composite format of 'satisfying' and 'disappointing' within the fold of SUCCESS is characteristic of contrast questions. The remaining questions from the second to the fifth belong to structural questions because these questions are expected to enable the ethnographic interviewer to discover information about domains, the basic units in an interviewee's cultural knowledge. They allow the interviewer to find out how informants have organised their knowledge within their company (ibid.;60).

With the help of the informant, Mr Group Actuary in Edinso, I could have meetings with a cluster of managers working at central posts. While proceeding on the interviews, the interviewed managers' accounts were occasionally cross-checked with one another. Now they are synthetically reflected in a basic framework of distinctiveness between *'corporate core values'* and *'ambivalence'*, which has largely influenced the Edinso managers' ethical subjectivity relating to their managerial jobs. Here, it seems necessary to underline that, as Silverman (1985) suggests, accounts as interview data need not be seen as true or false reports, but as 'displays of perspective, or *moral* forms'. The framework around which a variety of moral forms is constituted and expressed is specifically construed as *conflictive distinctiveness between 'corporate core values' and 'ambivalence'*. This is premised on a recognition that the members of Edinso are competent individuals who can shape activities and aspirations apart from the ones espoused and commanded by Edinso's core values.

Administration and Its Business Networks in Edinso

Edinso seems to be largely regarded as quite successful by the managers whom I interviewed. Edinso has recently recorded a rapid growth in terms of a size of the company, at least. Eight years ago Edinso had slightly less than five hundred people. Edinso now has over seventeen hundred -- in the whole of the UK. Edinso's record growth seems to have been remarkable enough to meet its apparent business goal which is officially recognised: 'returning monetary benefits to the customers (policyholders) who are holding the company's insurance products'. This euphoria is observed by most of the interviewed managers and is clearly manifested in Edinso's official documents. This is flamboyantly demonstrated in an official documentation (An Introduction to Edinso, 1991).

> *"1990 was another record year for the Society. Total Revenue premiums exceeded 600m pounds for the first time(+40%). New premiums increased by 47% compared with 1989. Of these, 97.2m pounds were regular, 304m pounds were single premiums. Over the decade 1980-90, the Society's new premium income had grown over tenfold, registering new business growth among the highest in the UK insurance industry. Edinso's expenses reflected this growth in sales, specifically in staffing, but also as a result of the 1986 Financial Services Act and new UK pensions legislation. However, greater business volumes and increased productivity have more than offset these costs, leading to enhanced profitability."*

From a combination of interviewed managers' euphoria and Edinso's official documentation, it seems certain that such goals as *rapid growth in a short period,* *increased productivity,* and *enhanced profitability* are regarded as Edinso's 'core corporate values'. They are portrayed as essential to bringing about Edinso's excellence as a business firm. However, given that any company can continue to act in seemingly self-contradictory ways, Edinso cannot be exceptional in having a good deal of self-contradictions embedded in its ways of pursuing corporate core values. More specifically, it cannot be ruled out that in the process of strongly emphasising such core corporate values, a considerable extent of other competing views might have been systematically repressed, unconsciously deleted, or deliberately disregarded. In constructing this marginalisation of other competing views, the corporate management's prerogatives must have played a major role such that Edinso's moral legitimacy is threatened in its authentic sense.

In the sense that communication channels are crucial in the formation of the likelihood that other competing views are marginalised in Edinso, a glance at the group and divisional management structure **[Appendix 2]** seems meaningful. This organisational chart needs to be understood in terms of its realities to adapt to the challenge of changing environments. As Mr Operations Manager mentions:

> *"The industry we work in is very complex and it is very difficult to have an overall grasp of what is happening within that industry. The rules change. They seem to change every week."*

This turbulent environment is also delineated in a document. (The Edinso Range, 1991: p.1) in this way:

> *"Edinso is committed to the principle of independent financial advice. The financial services industry has been subject to a considerable period of upheaval; scarcely a month goes by without new or revised legislation causing all of us to re-examine our ways of working.".*

Accordingly, the frequent instances to re-examine Edinso's ways of working are rendered to bring about a lot of conflicts which are likely to be intertwined with ethical disputes in Edinso. Notably, Edinso seems to be able to be permitted an allowance for making excuses for unexpected consequences by recourse to the frequent changes of legislation. In consequence, this may cause members to be habituated to moral expediency. Though Edinso professes one of its aims to be taking responsibilities to its industry and to the community **[cf. Note 1 of this chapter],** it is liable to impute the unintended consequences to the frequent changes of legislation rather than to its own faults. If this is the case, the moral profession of taking responsibilities is only a perfunctory sharing of moral expressions. In the meantime, a dynamic network revolving around Edinso can be diagrammed as in **[Appendix 3]**. It is expected to give a grasp of how the day-to-day activities are structurally constituted around Edinso. In addition to the circumstance that Edinso is located in a multilateral network of relations, the government's position above Edinso is noteworthy because Edinso is strongly influenced by the changes of governmental legislations.

To recapitulate Edinso's fabric of social relations in and around the company, it is understood that a measure of conflicts arise out of confrontations between the corporate values espoused by executive level management and the employees' ambivalence surfacing from their competing views. The pressures from incessant changes of work environments oblige Edinso to meet conflicting demands in adapting to new types of products and new systems to account for those products under a condition of limited resources. Edinso's social network coupled with the influence of external environments presages the extent to which the members' competing views should be silenced in preference for the company interests. It also can influence the managers' attitudes to the corporate values enacted by corporate management because Edinso's social network is entitled to confer the legitimacy on the corporate management's espousal of the core values. For example, the core values justifiable by recourse to rapidly changing legal environments are more receptive to the managers despite any subsequent ethical problems perceived by them in their managerial work. Moreover, the binding force of the core values is likely to be strengthened when they are legitimated to be compatible with the collective meanings of the corporate culture of Edinso, to which we now turn.

Dynamics of Edinso's Corporate Culture

As an independent business firm, Edinso must have been aware of its identity in terms of its own ways of practices which have sustained its business, and its own ways of shaping the ethos which has sedimented for over 180 years of history. As was introduced before, a predominant value which is crucial in shaping Edinso's identity is undoubtedly a successful level of financial performances. Thus, it is feasible that the problem in Edinso is primarily defined as a problem of financial performances just as corporate culture protagonists, in contradistinction to other camps in the field of organisational culture, pointed directly at organisational performance, however operationalised, as their dependent variable and their key area of problem definition and relevance (Dahler-Larsen, 1994). This recognition is rendered to illuminate a context where Edinso's organisational culture is transformed into its corporate culture when it is mediated by corporate strategic discourses which subject the company's cultural manifestations to a systematic programme of planning and control. Indeed, the problems in Edinso are re-constituted and displaced by the corporate strategic discourses in the context of its corporate culture (Knights and Morgan, 1991). This way of re-constituting the problems in Edinso by means of corporate strategic discourses is ultimately aimed at securing the corporate hegemony. Thus, it follows that hegemony is secured through "cultural leadership" by which hegemonic rule is accomplished through the production of subjects who define and perceive their interests to be served by the imperatives of corporate strategy. What these interests are will "depend upon the use of particular discursive means of formulating objectives and situating the agent in relation to them" (Knights and Willmott, 1987:48). In short, the deliberate management of corporate culture serves to potentiate the corporate management's hegemonic rule by selectively enacting the core values and appropriating morality which is conveyed by the core values.

It seems significant to note that some attributes which form Edinso's cultural uniqueness contribute to making an appearance of moral congruence within the company. Some components of Edinso's corporate culture are recognised to play a key role in the constitution of the ways in which Edinso's corporate values are enacted among the employees' discursive consciousness, and accordingly influence the level of ethical climate in work situations. Therefore, scrutinization of the major components of Edinso's corporate culture should show why and how 'the ethical' is central to Edinso's existential status as a life insurance company. It will also shed light on how the core values, fortified through cultural justification, are given the collective meanings so as to have a binding force against the emergence of ambivalence of the managers as employees.

A. Complexity and Competitiveness

Complexity and competitiveness as the general characteristics of the insurance industry are also major determinants of the degree of binding force of Edinso's core values on the managers' conduct. The factor of 'competitiveness' is particularly intriguing in terms of its influence on the emergence and formation of Edinso's corporate culture as corporate strategy. For, as Dahler-Larsen (1994) argues, a crisis in competitiveness in the West (as epitomised specifically by the relative failure of certain American industries vis-a-vis Japanese competitors) motivated the corporate leaders even in the British insurance industries to look for new tools to improve innovativeness and performance. The cross-national character of the problems of competitiveness has motivated a focus on *cultural* factors in this search for determinants of relative competitive advantages (Knights and Morgan, 1995:201-203).

Along with competitiveness, the complexity of the job characteristics is also noteworthy. As Mr Service Director describes it;

> *"It is unpredictable, although the specific aspects I am talking about are now known and stated, but the complications that are involved are very dramatic. For example, any one person now, if they have been given the minimum pension required by law, could have sixteen different slices of benefit to really achieve that because of legislation requirements, and valuation of benefits up to retirement age means differing requirements of escalation after retirement. And with equalisation of pension ages coming in as well, it means you could have benefits accruing to two different pension ages. So all in all, you have to split down any one person's pension into fifteen or sixteen different sums -- and value them all in a different way. It's very difficult to deal with all the possibilities."*

Such a high level of complexity in job characteristics is likely to confine the managers' scope of actions to a limited range. As was discussed in Chapter 4, though the sense of 'freedom' and 'responsibility' is possibly bestowed upon the managers, the complexity associated with their jobs makes them offload the burden of responsibility onto the more powerful authority - their company. As a result, the corporately espoused core values are relatively consolidated with a residue of restricting the emergence of ambivalence from the managers. Moreover, it is projected that competitiveness in the insurance industry makes it less likely for the managers to dare to raise their competing views and ambivalence. As Mr Service Director adds evidence of competitiveness in the insurance industry at which Edinso is located:

> *"But added to it is the complexity of the business we are in and, to a certain extent, the competitiveness of the industry. It is, I would think, the most competitive industry that we have -- a hundred plus Life offices all dealing with the same sort of thing, as a generality."*

In such service and information industries as the insurance industry, the managers, on the one hand, exercise greater discretion and interact increasingly with the environment, providing more opportunities for ethical decision making to occur. But, on the other hand, the most competitive industry may bring about too much pressure upon the managers such that an undesirable syndrome of 'there is no alternative' may impede the managers' will to choose a more ethically valid procedure according to their competing views and ambivalence. These contextual traits of 'complexity' and 'competitiveness' may enable the corporate management to retain control of the resources required to run Edinso's business. A rhetoric of 'complexity' and 'competitiveness' may become quite expedient for the corporate management to use in order to set the corporate agenda and structure the patterns of communication. Being able to speak without continuous or sustained challenges, the corporate management can reconstitute the structures that define the corporate core values and confirm the legitimacy of their moral leadership. The ways in which the corporate management constitute Edinso's relationships with external intermediaries are meaningful in this respect.

B. Relationships with Edinso's Intermediaries

A fierce degree of competitiveness in the insurance industry must have precipitated Edinso to take some measures against the external challenges from the marketplace. Because Edinso's business network with customers is characterised as 'indirect' by way of intermediaries, Edinso's efforts to survive in fierce competition are duly to be attuned to meeting the intermediaries' demands. Being persuasively legitimated by the corporate management's interpretation of complex and competitive market pressures, keeping good relations with the intermediaries is conferred a collective meaning and accordingly has a binding force such that it is considered to be a significant part of Edinso's corporate culture.

The structure of multiple relationships among Edinso staff, its sales force, customers, and intermediaries (I.F.A -Independent Financial Advisors) as brokers may contain no less ethical issues in this particular type of business transactions than any other complex business relations. The significant position which IFAs occupy in their relations with Edinso is publicly endorsed at some official statements of Edinso: "The Edinso remains a staunch and vocal support of the Independent Financial Adviser" as is proclaimed at the introductory bulletin published by Edinso. The Chief Executive's statement in *Annual Review and Financial Highlights 1993* also emphasises the importance of good relationships with IFAs when he said;

> "We are proud of the accolades we have received for product quality, service and investment performance, and see one of our main challenges as being to improve the public's choice of solutions to their pensions and savings needs. In this we will continue to work closely with leading IFAs".

Though maintaining good relationships with IFAs is corporately espoused as a shared core value for Edinso, there are yet some ethical problems embedded in the process of directing the individual managers' actions according to the core value of maintaining a staunch support for IFAs. As an independent agent in charge of objectively evaluating Edinso's performance and providing the would-be policyholders with fair information, IFAs apparently require information which is as comprehensive as possible relating to Edinso's business activities. However, because the objective assessment of performance is confined to the financial indicators, the hidden aspect of the processes whereby Edinso's performance is accomplished is treated as unseen and thus insignificant for the customers. Importantly, the undetected practices of Edinso staff may do harm to the customers. This is evidenced in Mr Service Director's accounts which make the salesmen's business practice look highly questionable in terms of its ethical transparency:

> *"So, it is a very competitive industry as such and salesmen might almost hide the truth, not go into full details of everything, if they think it will mean that some other company will get the business -- which does mean that ten years down the line a policyholder may have thought such and such a thing would happen but something totally different happens based on the contract's specifications."*

And he continues to specify about the background in which the salesmen almost inadvertently hide the truth and do not go into full details of everything.

> *"That's just one aspect. The bigger cause is undoubtedly the complications, both legal and the product terms that may offer the flexibility. It is a very complex operation. And it's so complex that we could not operate the way we do now five years ago. We just couldn't have offered the types of contracts without the use of the computer. To contemplate offering daily priced funds, sixteen different funds, to one individual would just be unthinkable seven years ago."*

After confiding the salesmen's ethically questionable practices to me, he attributes the cause of the salesmen's insincere attitudes to the very complex operation. This complexity is used to make excuses for the salesmen's insincere conduct. Indeed, complexity as a cultural feature of Edinso is regarded as a collective meaning to which members can resort in order to make excuses for their ethically problematic comportment. But the salesmen's ethically problematic practices should not be justified simply by recourse to a very complex operation. More significant is that fair information which should be unbiasedly provided to the customers is tacitly distorted by the salesmen. Worse is the fact that IFAs' independent criteria fall short of dealing with this hidden aspect of Edinso's business activities because IFAs are only preoccupied with Edinso's financial performances.

In the meantime, the independent financial advisers seem to be placed at a special status in Edinso's business transactions. As Mr Operations Manager introduces:

"And what we do is to try and make sure that our products and services are strong enough for those to be recommended. Recommended without bias --for we don't own the Adviser. He's his own man. He can decide what company's products to recommend --should it be Edinso, should it be Standard Life, or whatever. So, the discipline on ourselves is to make sure that we make it difficult for him not to recommend us because the product is so strong and investment performance is good and service is good. We have said very strongly that this is the best way for our industry to work. So, that's why we are supporting that whole area of financial advice. ... Each element in your service is analysed very carefully by the Independent Financial Advisers. When someone retires, they don't want their pension two weeks after they retire. They want their pension on the day they retire. So we've got to gear ourselves up to demonstrate to these Independent Financial Advisers that we deliver. People who want their money, get their money. That's very important."

In this account, self-contradictory statements are detected in that Edinso puts pressure on IFAs while it feigns to fully acknowledge the IFAs' independence. "We make it difficult for him not to recommend us", or "we are supporting that whole area of financial advice" seem to be concrete actions on the part of Edinso, which might impair to some extent Edinso's self-assertion that IFAs' assessment is totally independent. The feasibility that these self-contradictory attitudes might come into play is apparent in the fact that Edinso staff have most regular contact with IFAs outside the organisation. As Mr Personnel Manager puts;

"As you've probably known from the people you've already spoken to, in this business we tend not to deal with the end consumer. We sell most of our business through Independent Financial Advisers. Brokers. Professional intermediaries. So they are the people we have most regular contact with outside the organisation."

Meanwhile, the government's regulation of the IFAs' independent status demands an assurance of complete independence in order to preserve a basic ethical standard which is required of multiple relationships in the British insurance industry. However, even the government's regulation is limited to IFAs' independence of any other financial firms only in terms of financial matters. As Mr Operations Manager confirms:

"So, all the government is concerned with, is that if the Financial Advisers claim independence, then they should actually demonstrate it and be seen to be investigating the market properly. So, within that overall framework, these guys can work pretty freely. There is no question of Edinso having a shareholding in any of these Advisers or owning them outright. They're completely independent financially."

If the IFAs' independence is assured only financially, their legally protected status of independence is apt to be appropriated for other purposes. For example, Mr Marketing Manager is critical of the brokers' attitude when he observes;

> *"A lot of our intermediaries are just hard-nosed businessmen that, if they sell a lot of policies, they get a lot of commission and that is all that they are interested in."*

IFAs' preoccupation with getting a lot of commission is questionable enough to make Edinso's managers sceptical of the IFAs' officially professed independence. If the managers are ordered to maintain good relationships with IFAs despite their skepticism, the managers' action is bound to be directed by Edinso's core value of keeping a staunch support for IFAs. When this core value works as organisational pressure upon the managers, their action is obliged to be narrowed so as to bring about unethical conduct in the end.

As for another case of the IFAs' pressure on Edinso, Mr Claims Manager explains the meaning of turn round standards as a mediating device which functions between Edinso and IFA:

> *"We have turn round standards --what I mean by that is that when an item of mail comes in to us we have a certain standard set that we must have that piece of mail turned round and back out the door with the claim. At the start, the standards of what we could do, what we were able to do were set by Edinso but it is getting to the stage that it has been getting better and better. This year's warrants are going out to what the IFA is demanding, what the market place is demanding. And so we've now reached the stage where we are going to do the turn round standards that the market place wants. So it's been a gradual development from us setting the rules to the IFA setting the rules."*

When the IFAs become the subjects who take initiatives in setting the turn-round standard rules, a subsequent consequence will be that Edinso is subject to IFA's demands and accordingly the ideal relations of 'independent partners' between Edinso and IFAs will be somehow threatened. This is likely to lead to a couple of issues with the IFAs, which seem to be inevitably arising. As Mr Operations Manager puts:

> *"More frequently, issues can arise with the Independent Financial Advisors that we have. These people are controlling a whole range of clients, many of whom will be Edinso clients. If we have a difficulty with a Financial Advisor, that is potentially very serious. So, some*

action might need to be taken to resolve that and resolve it very quickly. A large proportion of these will be dealt with within their own areas, but there are times, for whatever reason, when it cannot be resolved at that level. It would then come to me. And I would have to make sure the thing was done. These problems are not arising all the time, but when they do arise, they have to be dealt with very quickly, very promptly, and very tactfully sometimes -- and the matter has got to be resolved in a manner which he is happy with"

That the matter has got to be resolved in a manner with which the IFA is happy indicates the degree to which the managers in Edinso are subject to the demands of IFAs. This unequal power relation may silence the managers' competing views and bring the managers into the labour process because they are entrapped by the dual demands from both IFAs and the customers. Moreover, when I asked about difficulties with the customer services, Mr Service Director indicated that a source of problem lay with the IFA:

"The policy-holder may have misunderstood what sort of policy he has. The Independent Financial Adviser may have said one thing whereas something else is in fact. "

The above accounts suggest that misunderstandings can arise from the IFAs' lack of expertise though they claim their independence as a sort of identity work to the extent that it is almost their trademark. The IFAs' complacency may have led to the customers' misunderstandings. Indeed, the excessive elevation of any agents' independent status can result in the effect of detaching its intrinsic nature of independence and extrinsically exploiting it for other commercial purposes. Edinso is also seen to be using IFAs to legitimate Edinso's taking steps which put pressure on the managers through making their loyalty to the company visible by performance indicators because IFAs can lawfully provide the Edinso staff with the objective indicators of their individual performances. Indeed, the ethical value of independence is liable to be multifariously exploited as Bauman (1989;183) contends that morality is something society manipulates, exploits, re-directs. As he (1991;12) adds,

> Autonomy can be recognised as a manipulated form of a morality of freedom when it is used as the right to decide when to keep the eyes open and when close them down; the right to separate, to discriminate, to peel off and to trim. For the territorial and functional autonomy which the fragmentation of powers brings in its wake consists first and foremost in the right not to look beyond the fence and not to be looked at from outside of the fence.

The social network which manipulates morality goes beyond the sphere of individual agents like IFAs. It is constituted revolving around the core internal strategies which Edinso deploys for an excellent level of corporate performance. Among them is 'Quality-agenda' which is currently implemented in Edinso.

C. 'Quality Agenda'

In order to meet the IFAs' demands upon Edinso in terms of maintaining high standards as a recommendable company, Edinso must be keen to enhance the standards in all aspects of its business. Quality is regarded as a consummate yardstick by which to assess Edinso's self-performance. The front page in Edinso's *Annual Review and Financial Highlights 1993* emphasises Edinso's key business concerns in a symbolic manner. It runs as follows; *"Strength* through 'tradition', 'people', 'investment', 'innovation', 'vision', and *'quality'"*. By reason of a weighted nuance of 'strength' which is emphasised in the modern companies where an ethos of shared core values is corporately espoused and implemented, the deliberate connection between 'quality' and 'strength' seems to carry a significant implication. As Peters and Waterman (1982;321) are complacent with the bluff of 'excellent companies',

> Cost and efficiency, over the long run, follow from the emphasis on *quality,* service, innovativeness, result sharing, participation, excitement, and an external problem-solving focus that is tailored to the customer. (emphasis added)

Certainly, the top management intend that 'quality agenda' as Edinso's corporate core value directs the managers' actions towards being adjusted to hard work. At face value, a range of directions aimed to be controlled by top management by means of quality agenda seems limitless to such an extent as to cover a whole sort of culture. As Mr Quality Manager puts,

> *"The programme really does require a whole sort of culture to change it quite significantly towards serving the customer and getting things right first time."*

Relatedly, Mr Operations Manager's accounts also put an emphasis on the construct of 'right';

> *"So, we are at the early stages of developing quality measures. What we have is pretty efficient quantity measures: numbers of pieces of work done in such and such a time. What we want to do is, develop that and say, "OK, that number of pieces of work was done. How many of them were <u>right</u>?". That's the measure of quality."*

Though the managers echo the value of 'right' as the measure of quality in contrast to the measures of quantity, they are not specific about whom doing things 'right' is for. As was discussed in Chapter 3, the tenet of "Do what's right" raises a question of "right from whose eyes?". Members may feel confusion when facing up to a choice between doing 'right for company' and 'right for justice'. If 'right' is narrowed and directed in favour of Edinso's core values such as profit and efficiency, it loses its authenticity and only its expression is appropriated in the name of the measure of quality. Meanwhile, the Chief Executive's full support of the quality initiative is notable in the official statement at *Annual Review and Financial Highlights 1993.*

> Continuous improvement in our business processes, in our relationships with IFAs, and in the development of our people, is central to our growth strategy.

Indeed, continuous improvement is mainly focused on such core values as Edinso's relationships with IFAs, human resource management and its business processes. More specifically, Mr Operations Manager gives an account of the inevitable context in which continuous improvement cannot but weigh with Edinso;

> *"We want to be continually surprising the customer as to what we can do for him. So if he wants something from us, we should be able to do it right away. That's an ongoing process because the better we get at that, the more will be expected of us - which is fine because we want always to have that discipline imposed on us and that pressure imposed on us, to keep improving all the time. And never, never, rest on the laurels of what you are doing just now. We could convince ourselves that we were the best in the market now and say "That's fine" - but it will take no time at all for the rest of the market to catch up. So we've got to continue to set new standards, and develop all the time."*

The accounts above are certain to indicate that the 'quality-agenda' is intended to harness the continuous improvement in order for the rest of the market not to catch up Edinso. To be sure, quality is a counter measure against the market pressure of competition. As Hill (1995) explicates, the core principle of 'continuous improvement' draws on a proposition that the improvement process both creates and depends on cultural change. The appropriate culture has many elements. It includes: the internalisation of quality and continuous improvement as a goal of all activities; the absolute priority of customer satisfaction; a systematic and rational approach to quality improvement issues; more open communication, so that those further down are listened to by those further up; the greater involvement of a wider range of people in the decision-making process; and the creation of high-trust social relationships (ibid.;38). Clearly, attempts to develop such ethical values as self-regulating and responsible individuals, delegation of authority, participation, and high-trust social relationships are made by the quality agenda. It starts from the relatively incontestable proposition that we should all be concerned about the improvement of quality. However, with this assurance come both an ideological framework of individual responsibility within a market relation - of individuals being both customer and supplier - and a shoring up of organisational hierarchy with a new legitimacy (Tuckman, 1994;732).

Pressure of competitiveness in the market can confer legitimacy on the corporate management in ingraining core assumptions of quality drive; internal market relations. With the support of the New Right ideology, 'quality initiatives' are deployed in the legitimation process to firm and congeal the reality which is presented by the company. For example, the removal of the comforts of high inflation and a less open, less competitive market (CEO statement in Edinso *Annual Review 1993*) is a reality presented by the company (cf. Knights and Morgan, 1995; Kerfoot and Knights, 1993). As Edinso grows and its business becomes increasingly complex, more and more meanings will be required to link and integrate the fragmented work forces. 'Quality drive' as a legitimation process works to create those meanings which will integrate the employees' subjective experiences and the objective meanings of the external environments. The legitimation process produces the explanations which make the company's version of reality subjectively conceded by employees in the assertion that 'corporate core values' are the best integrators and thus should be shared by the members of Edinso.

Indeed, the quality agenda is the highly abstract systems of symbolisation which are deployed as a means of legitimation. It is characterised to be abstract because its conception and execution is itself very flexible and transformative. Coote and Pfeffer (1991, quoted in Tuckman, 1994) identify four current approaches to the definition of quality. They define these approaches as the *traditional* -what we might call the commonsense view; the *scientific* -Juran's 'fitness for purpose'; a *managerial* view associated with excellence; a *consumerist* approach; and a *democratic* approach to quality which would serve to empower the consumer. As Tuckman (ibid) argues, there is a fundamental transformation occurring from the commonsense view. Quality is being reduced to quantity, its essence being denied in the transformation: ' ... quality is precisely measurable by the oldest and most respected of measurements - cold hard cash'. Quality is also becoming a metaphor for the market; the symbol of free choice.

The new right idea that one's internal colleagues are to be perceived as customers of 'a service' is legitimated to exert pressure for improvement. In short, the appeal of the term is that it can be used to legitimise all sorts of measures and changes in the name of a self-evident good (Wilkinson and Willmott, 1995;1).

Potentially, these abstract systems of legitimation obstruct the individuals to apply their innate capacity of ethical reasoning (Bauman, 1993) to their concrete experiences of everyday practices in the company. A newly emerging view of reality may give rise to the appearance of conflict with the existing view of reality which has already been symbolically legitimised in the company by virtue of the quality agenda. On the part of corporate management, the need for continual legitimation and universe maintenance is great because a competing view of reality may appear at any time. Within this scheme of systematically blocking the competing views of reality, the ethical import of the concrete example is displaced by the pre-established 'grounds' of the abstract systems of symbolisation: 'quality agenda'. Caught within the process of legitimation, the concrete example loses its moral 'force'. For instance, as Kerfoot and Knights (1995) argue, the promotion of quality management and its concerns with trust, commitment and employees having the 'right attitude' is in direct contradiction with the atmosphere of job insecurity caused by frequent corporate restructuring and associated threats of redundancy. Consequently, the employees' job right connected with the concrete examples loses its moral 'force' in the legitimation process of quality initiatives for meeting above all the requirements of customer needs first.

In Edinso, the advent of quality seems to provide ample opportunities for highly abstract systems of symbolisation of 'sharing'. Open-door communication, team briefing, circulation of a regularly published bulletin with a title of 'Q - Review' seem to be anticipated to deliver a weight of cultural changes to the employees. According to Mr Quality Manager, this strategic initiative is approved by the executive level and reinforced by the Chief Executive's interest and support as is verified in his most satisfying experience:

> *"Getting the backing of the Chief Executive himself. If I have a problem with anything and propose a solution, he usually backs it. That's the most satisfying thing. He supports me tremendously. So that's probably the most encouraging aspect of it."*

Being typical of total quality management as compared with the traditional quality initiatives (Hill, 1995), getting the backing of the Chief Executive is indicative of a bureaucratic hierarchy through which the quality agenda is enacted. Meanwhile, it is noteworthy that the quality agenda is launched at a time when the mission statement is simultaneously drafted. An obvious example of the attempts to construct a unitary set of corporate beliefs and values is in the development of 'mission statements', although here the concept of 'quality' serves the same role. Clearly the message of mission statements is deemed to convey the notion that what unifies organisational effort and transcends sectional interests is that all should work together to achieve 'quality'. However, the notion of quality being deployed is far from a socially neutral one (Tuckman, 1994;730). The notion of quality is deployed as a management device by which to systematically recognise and reward individuals, symbolically and materially, for identifying their sense of purpose with the values that are designed into the organisation (Willmott, 1993). This systematic detachment of the properties intrinsic to 'quality' towards a total surveillance mechanism is bound to give rise to the members' ambivalence. Though the quality agenda is aimed at converging the collective meanings of the members' everyday practices into the achievement of 'quality', the gradient of expertise of the managers may be incongruous with a totalising scheme of the quality agenda. The ways in which the members' ambivalence on the quality agenda is formed will be discussed in detail at the section of TQM (total quality management) in the next chapter. As another managerial device to collectivise the segregated labour power in Edinso, 'family atmosphere' is also significant for understanding the dynamics of Edinso's corporate culture.

D. Family Atmosphere

It is the family atmosphere that Edinso tries to highlight in attempting to display its internal merit outwardly to the IFAs and the customers. The family atmosphere is also intended to buttress the implementation of 'Quality agenda' in support of the internal customer relationships. Indeed, as the size of a modern business company becomes bigger and bigger, so the corporate management should resort to a managerial glue by which to consolidate emotional cohesiveness among employees and control an increasingly diversified range of businesses. Accordingly, they even boast that they treat their employees like 'one big happy family'. However, as Sternberg (1994) argues, the ethical difficulty is not just that they may be hypocritical in making that claim, but even worse, that they might not be. The more literally managers consider their staff to be an extended family, the more likely it is that basic moral issues will be confused, and that the ends of both business and of family will be subverted (ibid.;37).

The use of the family metaphor is a part of the culture-building efforts of Edinso to produce a rhetoric; a language or discourse designed to persuade to 'work together', 'developing' themselves in the process of helping develop the business (Watson, 1994:113). It is related with how far management was successful in establishing a common 'story' that everyone could subscribe to as a means towards making Edinso a moral community. As Anthony (1986) suggests, for an organisation to function as a moral order, as a community, it requires a 'tradition', a 'narrative' to shape it. Managers have to function as narrators, therefore - as storytellers. Indeed, 'family atmosphere' is a peculiar aspect of Edinso's corporate culture to the extent that 'family atmosphere' is regarded as a 'tradition', a 'narrative' to shape Edinso as a moral community. Its peculiarity has been historically constituted in the context where Edinso has been located in the milieu of the general norms of the British life insurance industry of which paternalism is characteristic (Kerfoot and Knights, 1993). Importantly, the constitution of the family atmosphere within Edinso is basically characterised to be artificial rather than natural. The need for Edinso to conform to paternalism as a traditional norm of the life insurance industry seemed to have urged them to be keen to constitute a family atmosphere which they calculated to be strategically advantageous for its corporate image. For instance, Edinso's participating in the insurance trade bodies is considered important to Edinso as Mr Pensions Manager explains;

> *"As part of the technical and communication theme, I participate in national trade bodies. I'm a member of the pensions committee of the Association of British Insurers, and prior to that I was the Chairman of the Association of Pensioner Trustees, which is a United Kingdom trade body in the pensions area, which was extremely helpful to us. Participation in these trade bodies is important to us really in three ways.... If you are seen as an organisation to be exerting a positive influence on developments in the industry, then that has got to be helpful to you in the industry in trying to sell business."*

If Edinso's positive influence on developments in the industry is calculatively intended to take the advantage in selling business, a constitution of family atmosphere within Edinso is more likely to be artificial rather than natural. This artificialness seems to be inevitable in the condition that Edinso should meet the demands imposed by external trade interest groups. As Mr Quality Manager explains;

> *"Externally, there are various trade magazines who periodically do surveys on performance and on products, and so on. So, we can take those surveys onboard, and try and make some use of them."*

Moreover, the need for Edinso to keep a family-like structure (Kerfoot and Knights, 1994) seems vital for keeping a good image to IFAs. As Mr Group Actuary narrates;

> *"These brokers, middlemen want us to be efficient, helpful and effective and provide these things like good investment performance, and efficiency charges and good administration, good service"* (emphasis added)

Given that a good administration is feasible by a harmonious relationship among the members, a family atmosphere enacted to manifest a good administration to the IFAs can be appropriated by a necessity of Edinso's public image to IFAs. This intentionality is evidenced by Mr Marketing Manager when he asserts that Edinso's image as a big player in the IFA market should be appealing enough to make the people do pay attention to Edinso;

> *"I think what we must do is make sure that our image as a big player in the I.F.A market, which we now definitely are, becomes so obvious that the people that haven't yet paid attention to us do pay attention to us and almost ask us to come in and speak to them, whereas until now we have always gone and hammered down the doors. I think that can be a great help to the sales force."*

In addition to the external causes for a need to constitute a family-like atmosphere, there are some internal causes for the constitution of family atmosphere. Mr Operations Manager alludes to one of the internal causes;

> *"In our own service side, in a short period of three or four years, we've doubled the number of staff. You can have a relatively comfortable means of communication with, say, three hundred people, but if you suddenly have six hundred people, then the communication structure has to reflect that. It becomes more difficult to ensure that everybody is covered, that nobody is missed out. That's part of the continuing challenge as the organisation grows and grows quite quickly: to make sure that you develop your internal infrastructures, to make sure that you retain the benefits of a smaller organisation when you grow into a bigger organisation. It means we are always looking at management structure and communication structure."*

The accounts above indicate that the constitution of family-like structure is a consequence of Edinso's attempt to look at management structure and communication structure which are facilitative of adapting to a change in size and yet retaining the benefits of a smaller organisation. Moreover, the character of job situation seemed to have influenced a formation of family atmosphere. Mr Operation Manager's comment;

"Because of the nature of where we are, we are fairly remote from day to day operations", is indicative of a desperate need for a family-like structure. For as Kerfoot and Knights (1993) argue, a social constitution of family-like structure is expected to achieve the effect of integrating business strategy not as a corporate policy but at the level of everyday workplace practices. Relatedly, a tint of artificialness in a formation of family atmosphere is also perceived in Mr Investment Manager's answer to my question about a comparative degree of family atmosphere between different departments in Edinso;

> *"What I meant was: perhaps not in daily contact to the same degree that Investment have. <u>Just by the nature of the job, nothing more than that,</u> it's just the nature of the job. The Investment Manager will be interacting with all the desks all the time. That need not be the case with other departments."* (emphasis added)

The accounts above affirm that the family atmosphere is constituted by virtue of the nature of the job itself. By necessity of the job itself was the family atmosphere constituted. This may lead to a circumstance that if the necessity of the job itself suddenly ceases to exist, the family atmosphere may also vanish all of a sudden. If then, it is the case that only the expressions of the family metaphor are shared to the extent that they are necessary to meet the job requirements and are contributory to keeping the cohesiveness among the members in the department of Investment. Edinso's managerial intention to make the family metaphor out of the pragmatic demands is linked to some controversies over the genuineness of family atmosphere. Mr Personnel Manager's account indicates this aspect;

> *"So, we do still try hard to maintain the best features of what people think of as being a family atmosphere, but at the same time trying to develop more and more professional ways of managing people. That's not an easy thing to do because there are mixed messages there: yes, we are a big, friendly, happy place where lots of people, even the most senior people are relaxed and enjoy their work; but at the same time we are very demanding of people about how hard they work and to what standards they work. It isn't easy to get those two messages over at the same time."*

The corporate management's aim to get the mixed messages over at the same time would likely to bring about the employees' ambivalence with respect to the corporate intention to engender the family atmosphere within Edinso. Indeed, Edinso's managerial intent to maintain the family atmosphere with hard working conditions demanded of the employees is highly questionable. It is generally recognised that the genuine meaning of a family relationship as a mode of social relations consists in being free from any coercive power imposed upon members and providing them with such basic moral values as sympathy, fairness, self-control, duty (Goldman, 1980). When Clegg (1989), in his *Frameworks of Power*, makes the apocalyptic statement: "The forgetting of power would be the fate of our era?", it seems to indicate a possible return of all modern organisations to the genuine state of a family relationship. Families exist for the mutual care and support of family members, particularly those, like children and the very old, who are less capable of looking after themselves. A family takes care of its members simply because they are family, without any particular regard for reciprocity or merit; family members are kept and cared for, come what may (Sternberg, 1994). If this pure nature of 'family' is tarnished into a managerial device to be used for effectively collectivising the segregated labour power, it is manipulated for a shift from a family metaphor to a corporate metaphor. That is, 'family' is detached from its intrinsic authenticity and in turn attached to extrinsic corporate utilities embodied in building up 'soft conditions for hard working'.

Mr Personnel Manager's view to maintain the family atmosphere as a professional way of managing people is tantamount to Edinso's peculiarity in relation to paternalism. This means that Edinso's family atmosphere is deliberately transformed into Edinso's corporate strategy. Kerfoot and Knights (1993) draw a distinction between 'paternalism' and 'strategic management' when they argue that paternalism can, in general, be seen as a way of managing that involves the exercise of power by senior staff who 'shield' subordinates from any decision-making responsibility. By contrast, once having designed a set of corporate and business plans, 'strategic management' aims to 'cascade' decision-making responsibility down the hierarchy so as to engage staff at various levels in the business. Whereas staff in paternalistic companies are simply expected to execute the decisions handed down to them from 'on high', the adoption of strategic management imposes upon all members of the organisation to be more directly concerned with the immediate success of particular business initiatives, and the longer term survival and strength of the overall enterprise. In the same vein, Edinso's peculiar form of paternalism entrenches the members' dependency on the company by transforming paternalism into Edinso's corporate strategy. Given that, 'family atmosphere' is a means to extract surplus from the managerial labour. For a surplus work in the form of 'patriarchal power' is demanded of the managers when they deal with their subordinates especially in the scheme of corporate culture where family atmosphere is deliberately emphasised. Indeed, the family atmosphere involves highly particular ways of managing social relations. It has the effect of rendering social relations less problematic - by displacing or dissimulating intimacy, sexuality and hierarchy (Kerfoot and Knights, ibid.). Paternalism, expected to carry on the intimacy as a shared emotion, is deployed as a means of cutting off the possible extension of intimacy: the separateness and distance between the paternalist and the subordinates. Sharing as *unite and divide*. Subordinates may voluntarily submit to paternalistic managers for, at one level, submission is itself intimately related to pleasure and desire. From this perspective, paternalism can be seen to result in, or indeed be articulated through, the themes of control and submission, mastery and domination. In relation to hierarchy, paternalism seeks to generate a relation of trust through the pretence of equality for the purpose of securing instrumental gain. Such trust is more readily sustained given that the 'gentlemanly relations' involves a tacit agreement to provide life-time employment in exchange for moral rectitude by the employee. In itself an exercise of power, paternalism gives the illusion ultimately of displacing power. It is an 'economy of power' (Foucault, 1980) in that the dignity of the subordinate appears to remain intact at the same time as he or she is manipulated, enabling hierarchical interactions to occur as if they were personal, and so softening their coercive impact without damaging the effectiveness of their control (Kerfoot and Knights, 1993).

A conflation of 'paternalistic masculinity' and 'competitive masculinity' (ibid.;659) in Edinso is the effect of both the chief executive's intended initiative and the intense competitiveness in the market. As Mr Investment Manager says,

> *"But from the Executive level down, they've engendered this happy, 'relaxed but getting on with the job' atmosphere -- which I think contributes a great deal. It contributes to trust between people. People get on well with each other."*

This is echoed by Mr Pensions Manager who believes that his company has a very open style of management.

> *"But certainly within Edinso it is quite clear and it's deliberate that you have this informality and it comes from the top. It comes from the chief executive. We have a very open style of management."*

However, when the family atmosphere has been engendered by the corporate management rather than the natural aspirations which could have been possible through the members' autonomous interactions with one another, the construction of family atmosphere is to be criticised as the managerially intended consequence. It follows that if only the formality of family atmosphere is implemented with the absence of its substantial content, the managerial intent of engendering the family atmosphere is to extract hard work from the employees and justify it by recourse to the putatively conceded family atmosphere. It is only a moral vocabulary to justify an extraction of surplus from labour. Thus, it is questionable whether such family ethic-relevant standards as the mutual respect among the colleagues and the willingness to take care of their colleagues' circumstances are really observed by the members to establish a genuine sense of family atmosphere. For a distorted use of 'family value' may bring about detachment effects that such artificial cohesion is maintained by the top management to enunciate the norms of 'belonging' and 'sharing' through an ethos of 'family value' whereas segmentalism is still in force even within Edinso's business networks. As Kerfoot and Knights (1993) argue,

> In our view, paternalistic management is a way of controlling employees through the pretense of family imagery, thus providing space for the manager to act as 'caring' and 'protective' head of the industrial 'household'.

As an epiphenomenon of this top-down engendering of family atmosphere, a self-contradiction is brought about in connection with Edinso's communicative tactics. Mr Group Actuary's accounts are relevant:

> *"And we're sending letters to everybody's home address so that all the employees receiving special magazines every month telling them about the latest happenings in the quality programme of what is happening next, and so it's also tied up with communication through the staff. So we're trying also new ways of communicating with the staff so that everyone should be involved and understand what is going on. So writing to the homes of the staff means that perhaps they would read, something which they don't read them at the office. So it comes to the house perhaps they will read it."*

I argue that Edinso's communicative tactics to send home the mails related with quality programmes is a tacit way of extracting the surplus from labour. The employees in Edinso are officially rewarded on the basis of the amount of work they provide at the office during the office hours. Intruding into the employees' private life and time at home, Edinso's managerial tactics to get all the staff more involved in the company are intended to control the employees' private sphere out of the reach of official management. It is not only manipulating the intrinsic nature of the family values, but violating the communicative ethics in which the information receivers' rights should be reasonably respected. Indeed, the modern corporation is fast becoming a monstrosity that "bosses not only our working hours but invades our homes and dictates our thoughts and dreams" (Bendix, 1956).

The other aspects of fabrication of family imagery are also constitutive of self-contradictions embedded in Edinso's corporate culture. These are illustrated in the managers' everyday practices. For instance, Mr Marketing Manager's accounts are relevant;

> *"The Service department, they are part of Life and Pensions division so they prepare a report that attempts to summarise what is going on. Because they are a mile and a half away, I don't feel I've got an accurate feel of how morale is or what the main issues are, and it is very much a view that is filtered by Mr Service Director that I get which might not always be the same view I get by being face to face with a lot of the finance people on a regular basis. Again, it's because we've got bigger and now split sides, it may be a problem."*

Though there is a geographical distance between the headquarters and the service department by a mile and a half away, it seems that he had to get an accurate feel of how morale at another department was. This is so because if the family atmosphere were genuinely constituted and shared among members, the cohesiveness among the members could overcome the geographical distance. Mr Investment Manager's accounts echo this deficiency in the actuality of the family atmosphere;

> *"It may be that there are stresses and strains elsewhere in the office that I'm not aware of - so I can't really comment on that. I'm speaking purely from my own work point of view. The atmosphere and the ethos of the place has always been a nice and friendly atmosphere, with a good relationship between the executive and everybody in the room."*

The accounts above show again a malfunction of departmentalism (Kanter, 1983). Because only the expressions of family imagery are shared within the department, these expressions are in the end narrowed and directed both within the department and for the department's selfish advantages segregated from other departments. If then, such schemes to sustain a team-like solidarity (Kerfoot and Knights, 1994;137) in Edinso as 'team briefing system' and 'focus groups' stand aloof from their official proclamations. Such collectivist terms as team, family, group are mobilised only to the extent that their expressions are circulated in a direction for corporate objectives, leaving hollow the intrinsic nature of these collectivist ethos.

To recapitulate the arguments so far, the family imagery is to a great degree void of its intrinsic meaning. The use of a family metaphor in Edinso is quite managerially intended by Edinso's corporate management. The members are not deeply involved in constituting the so-called family atmosphere. A recognition that the use of the family metaphor is regarded as a basic assumption and thus has a binding force in characterising Edinso's corporate culture is valid only insofar as the use of the family metaphor as shared expressions is calculated to contribute to enhancing the level of corporate performance. Consequently, management in Edinso is partly to check through the surveillance of the members' accounts whether the members are sharing the expressions of the family metaphor. Basically, it is premised on 'employee involvement' in the assumed family values. As Willmott (1993) puts;

> Union recognition and collective bargaining have provided a means of "institutionalising conflict", though this has been complemented and/or challenged by various schemes intended to encourage "employee involvement" that rely more heavily upon the self-disciplining capacities of employees."

Indeed, power is intended to come from the conditions that the family atmosphere is to encourage "employee involvement" that relies heavily upon the self-disciplining capacities of employees by virtue of a universal consent to the assumed authenticity of 'family' metaphor. That which makes more dominant this managerial power arising from the manipulation of a family value is that the family metaphor is narrowed and directed in a corporate way. This arbitrariness of the family metaphor is evidenced by Mr Group Actuary when he stresses the necessity to produce the family atmosphere and connects it with Edinso's business success;

> *"I think that reminds me that we are still trying to <u>produce</u> a sort of family atmosphere or at least that atmosphere in which people do respect, care for each other and that seems important in our success because I mean that people are more ready to help one another and they can react more quickly and perhaps change can take place more quickly and the relationships between people are good and that company policy towards them is good and people feel their contribution is important." (emphasis added)*

Given that the family atmosphere is anticipated to be *produced* rather than naturally constructed, such ethical conduct as 'respect, care for each other' is very likely to be a formality lacking real substance. It is only a moral vocabulary to justify an extraction of surplus from labour by making people feel that their contribution is important. The artificiality of producing family atmosphere is well revealed in a transition from 'the social' as intrinsic to family values to 'the technical' like 'people are more ready to help one another', 'they can react more quickly', 'change can take place more quickly'. This mechanism suggests that the authentic nature of the family metaphor is deployed as a surveillance path. A shift from the authentic nature of the family value to the surveillance path can easily marginalise 'the social' as Munro (1993;251) argues,

> An emphasis on surveillance, even where it appears to counterbalance the economic by bringing in the "political", can easily marginalise the social by displacing an examination of social conduct.

When the members' use of the expressions of the family metaphor is mobilised as a control device to overcome the limits of a geographical distance, it is the case that management is done by surveillance over 'expressions' or the use of expressions of the family metaphor. Surveillance through "accounts" is an intelligent monitoring to the extent that it checks when and where expressions of the family metaphor are 'displayed' in connection with the core values of quality and profit. This monitoring of time and space through the display of expressions of the family metaphor is partly alluded to in Mr Service Director's accounts;

> *"The Group Chief Executive also has lots of discussions with our main IFAs and customers, so they will be telling him when they think the service isn't up to the level they want it to be."* (emphasis added)

The appropriation of family expressions is likely to be contingently carried out according to the time and space which need the expedient display of family expressions. Indeed, the family atmosphere becomes a space of representation, a territory in which identities have to be created and affiliations have to be settled (cf. Munro, 1995). A violation of *a priori* established homogeneity through the family atmosphere incurs a fate of being ostracised. That distanciation need not involve a geographical distance is something Goffman (1968, quoted in Munro, 1993) raises in his discussion of the surveillance of persons being moved in "blocks":

> When persons are moved in blocks, they can be supervised by personnel whose chief activity is not guidance or periodic inspection (as in many employer-employee relations) but rather surveillance - a seeing to it that everyone does what he has been clearly told is required of him, under conditions where one person's infraction is likely to stand out in relief against the visible, constantly examined compliance of the others.

Insofar as there exists a constitution of classes between those who are to be supervised and those who conduct the surveillance, the authentic nature of family values is only appropriated for the creation of social distance just as quality reinforces the bureaucratic relations (Tuckman, 1994). In short, a family metaphor as expressions is systematically manipulated in various ways such that a picture of a "family" is at the same time a picture of a "controlled anarchy" (Czarniawska-Joerges, 1992). This recognition reminds us of a recycling mechanism of corporate life which is characterised by bureaucracy.

E. Bureaucratic Ethic

As has been discussed so far, the scepticism about the authenticity of such internal strategies as 'quality agenda' and 'family atmosphere' leads to a questioning of the bureaucratic practices which might exist in parallel to such seemingly non-bureaucratic measures. As far as the extent to which Edinso is also reified by 'bureaucracy' is concerned, it cannot be placed as an exceptional case. What is critical here is that the scheme of corporate culture as a normative control is built into the very structure of bureaucracy even in the site of Edinso. If the ethos of sharing is enacted to complement an inevitable shortage of control inherent in bureaucracy, such a normative control as corporate culture is eventually a means for insidiously enforcing the bureaucracy. Indeed, such control devices as corporate cultures, quality agenda and other techniques for encouraging self-monitoring and self-disciplining work practices are in the end aimed at enforcing the pre-existing bureaucratic hegemony. Hence, the notion of emancipatory interests (Alvesson and Willmott, 1992) is sure to be relevant for Edinso's case. It seems necessary to point out whether Edinso's paternalistic (or, family) atmosphere can be compatible with its bureaucracy. Apparently, it seems that a degree of bureaucratic structure in Edinso is not so severe that members in Edinso seem to be capable of working in a quite autonomous working environment. As Mr New Business Manager's accounts allude to it:

> *"Something which I consider very, very high, is the motivation and the working environment of the staff themselves. If they're happy, well-motivated, then they will be more productive. I believe in delegation down to the lowest possible denominator. I'm a firm believer that the greater freedom you give to someone to get on with the job, the higher motivated they will be. So we try and give them as much freedom to get on with the job themselves, once they are suitably trained. And we try to delegate tasks to them so that they are continually getting some form of challenge, something extra to do. Once again this has already shown that it is working in that we are now getting people asking for additional jobs which require more work and more responsibility. It keeps the morale very high as well. This is the stage we are at the moment."*

However, the above accounts leave some suspicion on the genuineness of 'giving as much freedom' in the employees' work. The process of socialisation through the well-contrived training programmes is more likely to fix the members' freedom of choice among the diverse competing views at the already "naturalised" scope of choices within Edinso. Thus, Edinso's managerial practice to give the members much freedom to get on with the job 'once they are suitably trained', should be reflected in view of its genuine effect upon the members' self-determined autonomy in their working situations. If the managers try to delegate tasks to their subordinates so that they are continually getting something extra to do, the delegation is apt to be used to exploit the normative labour in the name of 'giving as much freedom'. An ethic of freedom is appropriated in the name of the managerial legitimacy of 'delegation'. Moreover, there seem to be some areas wherein the bureaucratic ethic obliges the members to be passively receptive to the priorities set by the executive-level management. As Mr New Business Manager testifies:

> *"The priorities Edinso has imposed on me are almost identical to the way I would prioritise my work anyway. It was the way I was used to be working. I haven't been asked to change anything. Therefore I obviously agree with the way Edinso is working".*

That Edinso has imposed its priorities on Mr New Business Manager as the only alternative of choice to him cannot be considered unproblematic. It is conceivable that the priorities are set up mainly according to Edinso's core values. Given that bureaucracy is the organised form of coercive inclusion and exclusion, silencing the competing standpoints of the members is legitimised by a bureaucratic ethic that the bureaucrat's own act becomes an end in itself and can be judged only by its intrinsic criteria of propriety and success. What matters then is whether the act has been performed according to the best available technological know-how, and whether its output has been cost-effective. Criteria are clear-cut and easy to operate. Once, thanks to the complex functional differentiation within bureaucracy, the actors have been distantiated from the ultimate outcomes of the operation to which they contribute, their moral concerns can concentrate fully on the good performance of the job at hand (Bauman, 1989). In this vein, Edinso's professed merit in the personnel management that it has a fairly large number of managers is to be critically examined in light of its implied bureaucracy. When the managers' accountability is solely determined by the limited scope of priorities according to Edinso's core values, the existence of a large number of managers is bound to result in an expansion of bureaucratic morale within the company. What matters is only the efficiency and lowering of costs of their processing. As Mr Operations Manager indicates:

> *"The criteria of accountability would be what is controllable by the manager and we've separated the company into discrete business units."*

A phenomenon in Edinso that the company is separated into discrete business units seems to affirm, as Munro (1993) suggests, that the function of organising is not so much to bring things together as it is to keep things apart. As Munro (ibid.) argues, we can go further and notice that when we think of 'people' we think of division. When we think of 'things' we think of multiplication; we talk about bringing together, about organising as a product. This kind of detachment: the social as division; the technical as multiplication (Munro, 1993), may latently lead to the managers' sense of powerlessness as a result of such an acute division of labour. This abstract explication is concretely evidenced by Mr New Business Manager's own experiential sense of bureaucracy:

> *"Here, you have a bureaucracy. To a much lesser extent. But the difference here is the attitude. If you have an idea, people are willing to change. People are willing but it still takes time to implement the changes because of the size of the organisation. Because, if you take Edinso as a whole, there are forty to fifty departments. You might think each department might interact with only one or two other departments, but they don't. Each department interacts with every other department. For example, what Legal Advice does affects me. What I do affects Legal Advice. What Management Information does affects me and vice versa. It's a very, very complex diagram of inter-relationships between the departments. As I said, that is where the disappointment comes. Because it is so complex, I can't just implement a change. I've got to think how it is going to affect the other departments. So it takes time."*

The enlarged size of the company is certain to make the individual managers more subject to a decomposed and hierarchically structured sub-system. Thus, even though the individual managers want to implement a change with their own competing views, they are fallen into feelings of incapacity because it takes time for them to think how it is going to affect the other departments. This inertia suppressing the individual managers' initiative for change leads to the condition that only the people at the chief executive level can initiate the changes in the form of corporate strategy. As a result, the individual manager is bound to be insulated in his little box, separated from any involvement in corporate strategic planning. The complexity caused by an enlarged size of the company is likely to be adopted by corporate management for legitimating their own ways of corporate governance. The corporate core value of 'rapid growth in a short period' may also block the managers' attempted conception of any change. In fact, it is quite a matter of subjective interpretation and judgment how much complex the interactions among the departments in Edinso are in reality. Accordingly, it is also quite plausible that the perceived degree of complexity is unduly exaggerated so as to block in advance the managers' attempted conception of any change. At stake is the case that the shared congruity about the perceived complexity is taken for granted and legitimated in the name of core values, 'rapid growth in a short period', excluding out any conceivability of competing views.

Mr Group Accountant also seems to have been disappointed by Edinso's bureaucratic attitude which he thinks is implied in the estranged attitude of executive-level people who are unwilling to understand what their subordinates are trying to do:

> *"Biggest disappointment I suppose is that all the good work the financial team is trying to do has not been recognised properly, that the executives do not really understand what we are trying to do, it's better now."*

Indeed, there may emerge many constraints that narrow the managers' discretion both in conception and execution, which in turn potentiate the bureaucratic dominance. Jackall (1988;6), in his ethnographic studies of the world of corporate managers, exemplifies a facet of bureaucratic ethic in an interview with a former vice-president of a large firm who says: "What is right in the corporation is not what is right in a man's home or in his church. What is right in the corporation is what the guy above you wants from you, or what is moderated by the opinions of one's peer group. That's what morality is in the corporation". This means that individuals capable of appropriate moral judgment often lose their moral identity (Giddens, 1991;209-231) when their organisational position is forced to follow the organisational standards of morality even though they are often incompatible with the individuals' standards of morality.

Conclusion

Complexity and competitiveness are understood to be the major external causes which have influenced the formation of collective meanings and binding forces imposed upon the members in Edinso. In response to these environmental pressures upon Edinso, such strategic measures were taken as staunch support for IFAs, the family atmosphere, and the quality agenda. These strategies were originally intended to develop the members' capacity to cope with the external pressures. As the legitimacy of introducing those strategies became fortified by the corporate management's whole gamut of justification, rationalisation and signification however, so they came to place themselves as cultural manifestations whose collective meanings and binding forces to which the members were bound to consent. As a consequence, the bureaucratic climate was still co-existing in parallel to the collective ethos for cultural changes.

Transformation of the authentic nature of a family metaphor into a corporate metaphor was seen to be part of the cultural effects in Edinso. To be sure, the constitution of a family atmosphere was engineered by top management with a calculation that it would work as a managerial device with which it was easy to get its legitimacy as collective meaning with a binding force. However, I argued that the enactment of family imagery was conducive to a surveillance path through which an intelligent monitoring was done to check when and where expressions of the family imagery were effectively displayed in accordance with the core values of 'quality' and 'profit'. As a penetrating value which underlies such family resemblances as 'corporate culture' and 'TQM', the family metaphor was vulnerable to the corporate appropriation.

Indeed, Edinso seems to try to conflate the cultural management with the optional use of the traditional bureaucratic methods of management. Under these circumstances, it appears that some of the more overt trappings of bureaucratic control systems and managerial power are relaxed, disguised, or reinterpreted. However, the enhanced flexibility, structural ambiguity, looser behavioural controls, and less rigid supervision of work behaviour that are prescribed and often implemented by the designers of the cultural change are balanced by management's relentless efforts to define and impose the managers' role. The essence of bureaucratic control - the formalisation, codification, and enforcement of rules and regulations - does not change in principle under a system of corporate culture; it merely shifts its focus, at management's discretion, from the organisational structure to the organisational culture, from the members' behaviour to their experience (Kunda, 1992:220).

In summary, the juxtaposition of the hierarchy (official power dynamics) and the horizontal harmony (as is termed 'family atmosphere' by interviewed managers) of management in Edinso seems to contain a degree of potential for ethical disputes. They are likely to be prominent during periods when the business environment is characterised as 'ever-changing' while Edinso's traditional conservatism is also perpetuated. This dilemma may lead to a diversity of ways in which Edinso is inclined to be expedient in coping with the conflictive situations. Principally, Edinso's corporate management are most likely to take the initiative in managing conflictive situations by enacting the expressions of corporately espoused values to be shared. In response to this corporate imposition of shared core values, the employees may act in different ways. Their attitudes are indeed characterised to be mixed and ambivalent. One way is to try to maintain their identity work by resisting the inculcation of corporate core values. A possible strategic conduct to be taken by them is to share deliberately the expressions of the core values while keeping on their ambivalence. In contrast to this negative attitude of sharing expressions, the other way is to partake more positively in the sharing of expressions which is manoeuvred by the corporate management. The consequences common to both ways are that morality can be socially manipulated through the medium of shared expressions. This dynamics is more specified in the following chapter to which we now turn.

[NOTES]

[1] I could attain a finally drafted mission statement quite late after finishing the interviews. Actually it was attainable when I was writing up this thesis in 1995. It showed that one of Edinso's aims was as follows;

> 6. Responsibilities
>
> *We will take seriously our responsibilities to our industry and to the community and will seek to make positive contributions to both. We will deal honestly and fairly with our customers and business contracts at all times.*

CHAPTER 6

STRATEGIC MANIPULATION OF MORAL 'EXPRESSIONS' IN EDINSO

Introduction

Edinso's ideal image of a moral community seems to be conceivable insofar as it is considered to be normatively integrated. Indeed, most of the modern business corporations do, at the very least, try to pretend this ideal, and are not reluctant at all to profess it publicly through advertisements on the media. It is almost a first step in the efforts to improve a corporate image to decorate a company's face with a flourish of such moral languages as "an enterprise to pursue public good", "a firm with an ideology of infinite responsibility", "a company strong in financial prudence", "fair treatment to all employees", not to mention "being faithful to corporate social responsibility or responsiveness (Carroll, 1989)".

It is certain that the fair social identity of a business firm facilitates an effective functioning at the organisational-level. As Greenberg (1988) discusses, an organisational-level image of fairness - that is, a corporate culture of fairness - may help attract and retain the best qualified job candidates, as well as customers who are attracted by the company's positive image. Indeed, it has been argued that the public will recognise and support "socially responsive firms"; that is, those that fulfil society's moral and ethical expectations (Murray & Montanari, 1986). To the extent that this is true, then benefits of identities of corporate fairness may also be realised in terms of marketing indicators (e.g., percent of market share) as well as management indicators (e.g., degree of job satisfaction). Promotional efforts that position corporations as fair-minded to their employees, the surrounding economic community, and the ecology may be the result of efforts to cultivate a corporate image of fairness (Greenberg, 1988).

Edinso's collective concerns with its corporate image to the public culminate in the attempts not only to draft out a mission statement, but also to tacitly link the policyholders' ethical concerns and their investment interests. This way of connecting the ethical concerns with the management of corporate image is characteristic of British entrepreneurs in that British entrepreneurs tend to emphasise the corporate ethics through CEO and shareholders whereas American companies tend to infuse it through personnel managers and labour unions (Robertson and Schlegelmilch, 1992). Edinso's internal status of ethical integrity is the proviso which needs to be fulfilled at the least in order to attract the shareholders' investment mind through the channels to meet their ethical concerns. When Edinso's internal status of ethical integrity is accomplished by the non-manipulated consensus between management and employees, it is free from any accusation. But, if such ethically unproblematic condition is attained through any degree of coercive moralising imposed by corporate management upon employees, a questioning of what rights of the employees have to be silenced for the company's publicly perceived ethical image should be raised. Whilst a company's outward image of ethical entity may be pursued as a teleological *effect*, the real face of inside the company is a matter of *process* which is to be deontologically examined. The existential condition that Edinso is also a business company to seek for profitability by selling as many insurance products as possible leaves a large room for the possibility that a publicly projected image of Edinso is not congruent with its real state. In this vein, Edinso's Ethical Unit Trust (or, Ethical Trust) as one of its insurance products seems to have many implications. Significantly, I argue that the Ethical Trust is used as a marketing strategy and the moral expressions conveyed through Ethical Trust are strategically appropriated both by Edinso and policyholders.

In this Chapter, I also argue that self-contradictions embedded in TQM become manifest when the tenets of the strategy are not coherent one another such that employees cast a serious doubt to the corporate intentions to implement TQM. This doubt may lead the employees to a state of less active engagement in their works, which is contrary to the expectations of the implemented strategy. The effect of these self-contradictions stems from the fact that 'quality' is detached from its intrinsic nature and extrinsically attached to the corporate metaphor. As was discussed in the previous chapters, that which mediates this detachment effect is the medium of shared expressions of 'quality'. That is, the 'quality' initiative is not a new value, but only its expressions or the use of its expressions is different. Because any enactment of strategic agenda is likely to leave 'traces' in the accounts which members offer each other (Garfinkel, 1967), the self-contradictions of the quality agenda are assumed to be unveiled through the 'traces'. Since shifts in language stand at the heart of moving people about, then specific power effects which follow from the advent of TQM as a corporate strategy become traceable through members' accounts (Munro, 1995;148). Importantly, that which is underlying TQM is that members may not share the tenets of TQM, but rather share only its expressions.

Ethical Unit Trust As Moral Expressions of Marketing Strategy

According to a list of UK Ethical and Environmental Funds as at 31.12.89 which appears as an appendix in Harte et al.'s (1991;253) survey of 'ethical investment and the corporate reporting function', Edinso belongs to that list of companies even at present. The official title of 'Ethical Unit Trust' **[Appendix 4]** seems to add another uniqueness to Edinso's business practices. Given that a company's corporate culture is, to a large extent, intentionally constituted for its external image to the public, Ethical Unit Trust seems to be a product of a deliberate marketing strategy which effectively mediates between the constitution of Edinso's corporate culture and the management of its external image to the public. As was addressed at the section of Edinso's dynamics of corporate culture in Chapter 5, family atmosphere was found to be occupying a central place in characterising Edinso's corporate culture in terms of sustaining the members' collective beliefs and applying the binding forces to the members' conduct. However, the individual members' competing views of family atmosphere may be at variance with the company's managerial intent to enact family imagery. If it is the case, then the corporate management's deliberate attempt to constitute family atmosphere in Edinso is legitimised on the ground that family values as the universal norm can precede the individual members' ambivalence on the collective meanings and binding forces of the "family imagery". Indeed, the corporate management can conceive that an ethos of family atmosphere is able to dissolve the indidividual members' ambivalence and absorb the conflicts arising out of the confrontations between the different departments. The corporate management are also likely to be inclined to mobilise the family atmosphere outwardly for the purpose of managing Edinso's corporate image for the public, assuming that society cannot afford to play a role of moral crusades any more. Edinso's strategy to constitute its corporate culture with a focus on family values is certainly deemed to be productive for the corporate management to consolidate group cohesiveness among the members and demonstrate outwardly Edinso's attachment to the family values which are lost in and thus missed by the society (Dahler-Larsen, 1994). In this context, Edinso's ethical unit trust as an insurance product has a strong merit to mediate between the constitution of corporate culture and the management of corporate image to the public because most of the ethical criteria for investment (as is well shown in the Appendix 4) carry family values directly or indirectly.

It seems to me that the significance of 'ethical unit trust' should occupy a major (not a side issue as Mr Marketing Manager assessed it in his accounts) part of business activities in Edinso. For Edinso is required to demonstrate its own ethical standards which are appropriate for an agent to be entrusted with the policyholders' ethical aspirations. Edinso is recognised, ostensibly at the very least, to be ethically integrated as Mr Ethical Trust Manager says;

> *"I think the company has been well known for fairness in the business relations and activities, and that is something that I've always found in working here. There is a lot of merit in it and it is one of the reasons why Edinso has continued to be quite successful. Companies that are very respectful of their employees and treat them fairly, are companies that generally do well -simply because the people there are positively motivated to work for them."*

However, as we have already observed in the preceding Chapter, Edinso has a considerable degree of latent problems from the ethical perspective. Importantly, the ethical unit trust is actually not situated at central but situated at peripheral in the context of Edinso's corporate strategic planning as is evidenced in Mr Ethical Trust Manager's accounts:

> *"The ethical thrust to our business is very much a side issue, it is not central issue. We have experimented with half a dozen similar niche markets which, we believe, were consistent with but slightly different from our mainline business. We push into selling products especially for women rather than just for clients as a whole, as another example. They all run alongside the main thrust which is to sell as much pensions as we can. They seemed to be not in conflict with but it hasn't diverted our main thrust: it's very much seen as a side issue."*

Also, it seems to be a definite reality that there was consensus in terms of 'motive' among the core members who were active in establishing this special portfolio, the ethical unit trust, mainly in line with Edinso's search for a higher level of profitability. At this point, let us listen to Mr Marketing Manager's explanation as a testimony:

> *"I think our involvement with the ethical side of the market was, to a certain extent, fate or luck or whatever else. There was an intermediary who was very keen on promoting ethical investment who came to us to say, look we want a major Life company that is in the pensions market to work with us and have a major pension fund. We agreed that we were prepared to be that company but our ethical criteria, the criteria that that company wanted, were already working with, we didn't actually manipulate and change that criteria. The criteria that we were happy to be involved with but we haven't changed their overall philosophy to business because of that. We just see it as another thrust or another strand of how we try and sell business."*

From the above account, it is evident that Edinso did not take the initiative in drafting and changing the ethical criteria. This explanation of the background is exactly echoed by Mr Ethical Unit Trust Manager's testimony:

> *"Within the company it was felt that there was a good market, a growing market in the future for it, and it would be a good idea to launch a product very early on. So, yes, it was a company initiative --because we saw good long-term prospects for it. ---The motive was that it was a product that people would want to invest in --therefore it would be profitable for Edinso to do it. I think that's really the main motive. I think that would be the motive behind everything that the company does."*

The above account indicates that profit-making is playing a role of morally justifying 'business activity' in Edinso to the extent that profit would be the motive behind everything that the company does. However, 'profit' often includes the moral or value consideration of having been rightly or fairly earned. As Camenisch (1987) argues, mistakes to be avoided in making moral sense of profit should include the assumption that profitability establishes a company's moral rectitude. Profit is too complex a phenomenon to establish any such thing. Steps towards clarifying these issues include distinguishing profit as the goal of the corporation from the larger goals of the economy itself, and clarifying what is meant by profit. Meanwhile, when I asked Mr Ethical Unit Trust Manager about whether he believes his task is appropriate for his personal interest or traits, he answered that it was not the case:

> *"No, maybe not. But I don't think it's very important. Because we don't do any screening for ethical companies(we buy it in), it's not so important to have somebody who wants to save rain forests or something like that. By the time the Ethical Fund reaches me, we are looking purely at investment criteria and trying to construct a portfolio which will do well."*

The above account seems to imply that a cautious attitude needs to be stressed in investing. Mr Ethical Unit Trust Manager's preoccupation with looking purely at investment criteria and trying to construct a portfolio which will do well is apt to disregard a possible case that by making such investments, investors enable others to do wrong. In following this view, Irvine (1987) suggests that when weighing the purchase of a certain company's stock, investors should ask themselves the following question: "Would this sort of investment, if made by many people, enable others to do wrong?". As regards the Ethical Unit Trust, Mr Investment Manager testifies as a manager accountable for the job of investment:

> *"Edinso is not constrained by any of these considerations. So we*

may or may not depend if we think they are attractive or not. We will invest in Scottish Whisky companies if we so wish; if we think they are attractive investments and offer an attractive return. We will invest in them, yes"

In addition to the motive of attaining a higher level of profitability, the consensus behind launching the ethical unit trust seems to imply another motive as is revealed in Mr Marketing Manager's remark:

"We feel it (ethical unit trust) helps to enhance our image, but we haven't said that we will only do business on an ethical basis."

From the testimonies explicated above, it is certain that the pure motive of launching the ethical unit trust is highly questionable in light of ethical standards the substance of which should not be contaminated by any partisan's arbitrary interests. This worry also seems to be relevant in the case of Edinso in that the marketing department did not take the initiative in setting up the criteria of ethical investment. As Mr Marketing Manager's account verifies:

"It (the agenda of ethical criteria) has been agreed by our marketing department that we are happy to go along with that but the actual criteria that we put up in the first place was actually determined by an independent third party".

In consideration of the moral premise that ethical standards should be treated as an end itself not as instruments for another end such as profitability, the ethical legitimacy of launching the ethical unit trust leads inevitably to a lot of disputes in terms of ethical purity. For instance, an official document presenting further information on the ethical unit trust contains the following statements:

Units in the Ethical Trust may be switched for units of another Edinso Trust at any time on favourable terms.

If the ethical unit trust is used as a means to enhance the company's image or as an another instrument for profit-gain, it is doomed to result in moral fiction (McIntyre, 1981) which is recognised to be a social manipulation of 'the ethical' in Edinso. Meanwhile, the policy-holders as investors in the ethical unit trust do not seem to be active in influencing the management of their fund as is evidenced by Mr Ethical Unit Trust's account:

"They are only investing. They don't get involved like that. What we do say is, if any investors find themselves particularly upset by any

specific company that we have invested in, then we will go and research their complaint, and may say the company if we find that it is warranted. So that's really the only impact they have: they can have a feedback to us. Usually we find it's only by writing angry letters. If people are happy about the way things are going, they won't communicate with you. But if they are upset, they will. ... I receive one or two letters a year. So the level of activities from policy-holders is not so high."

The purpose of launching the ethical unit trust is presumed to upgrade the level of ethical consciousness in investment between the investors and the invested companies. However, the arousal of ethical consciousness tends to be done at the post factum stage; i.e. after any investors find themselves particularly upset by any specific company. The only way they can impact is to give feedback to Edinso. The reason why the level of applying the investors' ethical consciousness is incipient is because the alternative 'stories' are bound to be silenced while they are *only* investing, and don't get involved in a more active manner. In order to enliven the silenced 'stories' in applying the ethical consciousness to the actual cases, it needs to be emphasised at the preventive stage; i.e. before any investors find themselves particularly upset by any specific company. For instance, the investors can have influence upon the companies' initiative to take such measures as installing a variety of environmental facilities which can prevent the polluting of environments. It is worse that Edinso does not seem to be so acute as to send feedback information of the invested companies to the policy-holders as is alluded in Mr Investment Manager's accounts:

"For all the Unit Trusts, for example, there are regular reports sent to unit-holders --telling them what we have been doing, and why, and so on. But as to being informed about individual companies in any detail... I'm not sure how much detail you mean? We have information, and if someone wanted that on a specific company, we could certainly provide it --to some of our policy-holders, if that was what they wanted. But it's a more general type of comment that gets sent out to unit-holders on a regular basis: what we are doing, which companies we are investing in and why."

The extent to which Edinso is specifically reporting to the unit-holders about what Edinso is doing or which companies Edinso is investing in and why, is critical because an understanding of the actual investment policies and their implementations is an essential step in the development of social accounting. In their empirical study concerned with the investment decision-making process of six American social responsible mutual funds, Rockness and Williams (1988) suggest that availability of appropriate information on social performance, rather than frequency of negative criteria, is the main reason for excluding firms from ethical portfolios. Perhaps of particular relevance to accounting policy makers was their finding that such funds also place heavy reliance on company annual reports for investment decision making, despite their awareness of major deficiencies in the provision of data on corporate social performance within these documents. When considered in conjunction with earlier research suggesting that such social information as is provided within annual reports tends not to be directly related to actual performance, and indeed at times appears positively misleading (Wiseman, 1982), Rockness and Williams' study clearly indicts the current corporate reporting practice as a major constraint facing the ethical investor.

In short, the usefulness of social information to investors has provided the focal point for the ethical investor's identity as a potentially significant change agent in the development of corporate reporting practice, and for opinions of ethical fund managers on the adequacy of current reporting practice and the need for change. Much social accounting research (Owen et al., 1987) pointed out that investors are likely to be almost entirely uninterested in corporate social reporting except in so far as it influences their financial position and that social reporting is essentially justified on the basis of the need to provide information to other elements in society. However, such a generalisation may fail to distinguish between different kinds of shareholders. In particular those aiming for short-term speculative profit should perhaps be distinguished from others seeking to practice more responsible share ownership involving long-term commitment. In consideration of the suggestions that shareholders as involved owners rather than mere speculators may indeed have a role to play in the development of social reporting (Owen, 1990), the Ethical Unit Trust Manager is required to connect himself with the ethical investors by providing them with regular information on the invested companies so that they can be more actively involved in the companies' social concerns which occupy the major part of social accounting.

The extent to which Ethical Trust is corporately appropriated should be considered in connection with Edinso's external status as shareholders in the companies which meet the investment criteria of Ethical Trust. As Scott (1986) reports, as institutional investors life insurance companies deal in huge sums of money and are frequently among the top shareholders in the major British companies, exercising considerable power especially in relation to takeovers and mergers. Insofar as Edinso does not more actively concern the ethical status of the companies in which it remains as shareholders, it is the case that Ethical Trust is detached from its intrinsic nature of conveying ethical values and rather attached to a management strategy of impression management (Rosenfeld et al., 1994) and attainment of a higher level of profitability by making use of Ethical Trust as a marketing strategy.

For the launching of Ethical Trust as an insurance product it must have been presumed that Edinso should, at the very least, have a sense of pride as a company the internal ethical status of which reaches the degree of saving face in the external public eye. Moreover, it must also have been assumed that Ethical Trust is intended to sustain and secure the policyholders' intent to preserve their own ethical aspirations and realise their subjective ethical values through investing in those companies which are ethically integrated. In this sense, Ethical Trust is seen to function as a means of financially constructing the policyholders' subjectivity or self-discipline (Knights and Morgan, 1991). Thus, if Edinso as an agent does its business while it remains detached from the intrinsic nature of ethical values, the policyholders' subjectivity as ethical investors is also bound to be constituted likewise.

Indeed, the management of Edinso's ethical unit trust is another case in which the ethical approach to investment by organisations and individuals who are keen to preserve the delicate balance of profit with responsibility is deliberately manipulated. This is an example that a practice of socially manipulating 'the ethical' in the business company is legally protected and promoted in the name of tax benefits. As Mr Marketing Manager puts;

> *"The taxation advantages between investing through Life and Insurance and investing in Unit Trusts swung towards Unit Trusts during the late 80's and therefore it is expected that future growth will be concentrated on unit trusts rather than in Life Insurance."*

One of the official documentation of Edinso introduces further information on the ethical unit trust of Edinso in respect of tax advantages:

> When you cash in your units there is a potential capital gains liability. However, many individuals <u>escape</u> this liability, as there is complete <u>exemption</u> from capital gains tax in any year where income from any chargeable source does not exceed a certain amount. (emphasis added)

In the context that an ethic of fairness is not allegedly accomplished in the current implementation of tax policies in Britain; in other words, justice in tax collection is in a questionable state, a further interpretive analysis of the case that tax exemption is granted in the ethical trust seems important. First, ongoing legislative pressures to take greater account of the environmental problems and to improve business ethics are imposing the burden of sharing a portion of governmentality (Rose and Miller, 1992) upon business activities, almost as driving forces to facilitate the appropriation of Ethical Trust for tax exemption. This imperative is understood to be inevitable in the sense that governments in the modern capitalistic societies are trapped within an endless quest for economic growth in terms of quantitatively measurable figures which they believe are robust evidence enough to appeal to their voters whose minds are also obsessed by the wandering ideology of 'economism'. Given the importance of tax policy to the extent that tax -based incomes policy seeks for stabilisation of commodity prices and wages which are two pillars of the macro economic policy, the business practice of seducing customers by a merit of tax exemption granted in the ethical trust should be criticised to be manipulating 'the ethical'.

Indeed, the mechanism whereby the management of Edinso's ethical unit trust is socially manipulated takes on a structural formation around such economic actors as government, the companies currently applying ethical criteria, and their competitors with no ethical criteria as yet. This is implicated in a passage at the official document of Edinso ethical trust:

> In the longer term there are ongoing legislative and social pressures to take greater account of the environmental and to improve business ethics. Enforcement of such issues tends to occur during periods of economic growth when governments feel growth will not be sacrificed. Therefore, companies well placed now will have an advantage against their competitors which have as yet not applied ethical criteria.

In the current circumstance where Ethical Trust is used as a means for tax exemption and the ethical trust fund may be switched for units of another Edinso trust at any time on favourable terms, such pressures to take greater account of the environmental and to improve business ethics are to give an impetus to manipulating the ethical unit trust. If 'the ethical' in Edinso is used as a legitimate means for an advantage against the competitors, the business arena where the competitors also manipulate 'the ethical' in their own tacit ways will incur a complete loss of ethical authenticity, bringing about another dimension of competitiveness. Mr Ethical Trust Manager's accounts are relevant for this aspect;

> *"As I said, other companies' Unit Trusts have different criteria. For example, one criterion we have, is not to invest in companies which test on animals. Whereas many other Trusts do not have that criterion. So somebody who felt very strongly about that, would never*

invest in other Ethical Unit Trusts, but presumably would be quite happy to come here. But everyone is different: depending on their background, their circumstances, their views."

Given that policyholders are not so active in the follow-up examination of their invested companies, Edinso's efforts to meet the degree of policyholders' rigidity in terms of ethical standards are only indicative of the differences in sharing the expressions of Ethical Criteria. To be sure, the efforts are aligned with Edinso's differentiation strategy for marketing rather than its authentic commitment to the ethical criteria. Mr Ethical Trust Manager's accounts go on to suggest this Janus-like aspect of Ethical Trust;

> *"Our Ethical Trust is judged in comparison to other Ethical Trusts. We can be successful at selling it if it is showing superior returns. Also, the criteria we set -which are very rigid - may be compared with other Ethical Trusts."*

Edinso's established rigidity in the ethical criteria is more likely to be aimed at occupying a relatively superior status over other competing companies' ethical trusts rather than being focused on enhancing the ethical standards of invested companies. Mr Ethical Trust Manager's comment;*"Once we get a list of companies, I just look at investment considerations"*, is suggestive of the fractured morality. The Ethical Unit Trust as an ethical practice moralises actors like Edinso and policyholders at an initial stage, but at the next stage it adiaphorises the consequent actions by simply looking at investment considerations. This fragment of morality is most salient in Edinso's lack of concern about the status of ethical standards related with the internal situations of companies which passed through the screening of ethical criteria. The content of most of the ethical criteria are deficient in the internal aspects of the company such as the employees' job right, insider trading, discrimination, and so on. They are oriented only to externally decorative ethical standards which the companies might plausibly calculate to be advantageous for corporate image of the public. The lack of continual interest in and reflection upon the revision of ethical criteria on the part of Edinso as an agency accountable to the ethical fund is rationalised by Mr Ethical Trust Manager as Edinso's policy of keeping consistency in a fairly rigid set of ethical criteria. As Mr Ethical Trust Manager puts;

> *"We want to keep something fairly rigid -simply for consistency's sake, because inconsistency will be the major obstacle to people investing in an ethical unit trust. I think if you set up a fairly rigid list and stick to it, that's the best thing you can do -in terms of the ability to sell the product and for the long-term performance as well. If you change criteria all the time, you may find you have to buy and sell lots*

of stocks, and that is not so good for the long-term investment returns."

Edinso's lack of self-reflective investigation of the ethical criteria, applied to the invested companies, seems to be legitimated by virtue of saving transaction costs incurred by having to buy and sell lots of stocks. However, given the many implicit limitations embedded in the practice of Ethical Trust, such a way of handling the ethical criteria mainly in terms of economic calculation is indeed narrowing and directing the use of expressions of ethical trust with a loss of commitment to the ethical values which are officially espoused to be realised.

In summary, the objective of Edinso's ethical trust stipulated at a promotional bulletin incisively indicates the order of priority pursued by the implementation of ethical trust,

> To achieve capital growth by investing worldwide in any economic sector. Investments will be conducted having regard to ethical considerations as determined from time to time and by considering the advice of the independent ethical adviser.

It is ironic that to achieve capital growth comes first, and ethical considerations follow next. As has been argued before, the investors in the ethical trust are also not interested in Edinso's internal status of ethical integrity as an agent who is managing their funds. Rather, their first priority of interest is whether their agent's financial performance is attractive enough to vicariously manage their funds in a more profitable way. All in all, an excerpt from *The Sunday Times* (21 May, 1995) is indicative of a subtle nuance lying between the lines mentioned by an ethical trust fund manager;

> "We are not trying to play God," said a spokesman. "Our aim is simply to make sure our customers know exactly how their money is being used."

Finally, it is contradictory that though the family value is strongly encouraged to be shared and appreciated by Edinso members (cf. Chapter 5), the intrinsic nature of family values is not substantially appreciated by the members. This is clearly shown in the members' attitude to the existence and content of Ethical Unit Trust. An excerpt from my interview with Mr Ethical Trust Manager is suggestive:

(Q) Are most of the members of this company aware of this Ethical Trust? Or is its recognition confined only to investors, you, and some other people?

(A) No, I would say most people in the company are aware of not only it, but also all the products that Edinso sell. There has been quite a lot of publicity about that Trust in the last couple of years. I would say that everyone knows about it.

(Q) With strong affection or special interest?

(A) I don't know. Probably it is regarded as just another product.

(Q) And I don't think the Ethical Trust is regarded as heavily important by the executive level - especially in strategy?

(A) No.
(Q) Just minor?

(A) Yes. Simply because Edinso's main growth in the last few years has been in the area of Pensions - and always will be for the foreseeable future. The Ethical Trust is really just an adjunct to what we do.

The accounts above indicate quite manifestly how family value is detached from its intrinsic nature and attached to the corporate purpose which is to induce an intensification of accountabilities and extract surplus from labour by enacting cohesiveness among the members through the inculcation of family values. As is specified in [Appendix 4], the criteria for the investment via the Ethical Trust carry the most significant values for safeguarding family life. Though the criteria are not directly related with family life, they are at least indirectly affecting the well-being of family life. The existential problems - insecurities, anxieties (cf. Chapter 4) - most of modern employees in the company struggle with, are closely related with their sense of responsibilities for a good life of their family. For instance, restrictions of investment on the companies manufacturing nuclear weapons, liquor, tobacco are the indirect measures to keep the family from the damages caused by the use of those products. However, the members in Edinso do not seem to share those precious values embedded in the Ethical Trust but share only its expressions to the extent that they regard it as just another product. At this point, the intent of corporate management with respect to the enactment of family atmosphere in Edinso is doubtedly detached from its genuine, intrinsic nature as is also uncovered in the operating of Ethical Trust. The fact that Edinso members have no serious concern for family values embodied in the form of ethical criteria for investment is sufficiently suggestive of the possibility that they have also been distanced from the intrinsic nature of family values and have only participated in the sharing of family atmosphere in its superficial level rather than in its committed and authentic level. The members' distanciation from the authentic level of commitment to values is also illustrated at TQM to which we now turn.

Total Quality Management (TQM) as Moral Expressions

TQM is launched by corporate management under the rubric that it is a strong measure to replace the dysfunctions of traditional bureaucratic control mechanisms. Empowerment through 'delegation', 'flexibility', 'open communication', 'team working' are all expected to contribute to cultural changes towards de-bureaucratisation. However, beneath the market metaphor and the seeming critique of bureaucracy is its apparent antithesis - the process of bureaucratisation (Tuckman, 1994). That is, the formal dimension of TQM cannot be taken at face value. For example, Edinso's quality programmes encourage a team work in the form of 'focus groups'. As Mr Quality Manager introduces,

> *"We deliberately tried to get the lower levels of staff involved, and to keep the management out of the focus groups, so as to give the younger and lower levels their own say on how to go about things - and not be influenced by the management. That has been successful to that end, in that we have got lower levels involved. But perhaps where it's failed is that the managers have not got involved as much as we would like them to. We told them not to get involved and interfere with the focus groups, but we told them that they had to take an interest in what the groups were doing. Unfortunately the managers - or some of them - have taken that as an option to opt out completely, and they're not getting involved."*

As Tuckman (1994) argues, TQM acts to both construct an emphasis on group -or team work at lower levels and reinforce existing hierarchy. That which is significant relating to the flexible focus group is to bring about the separation of individual tasks from particular roles. It exemplifies the very depersonalisation of roles which is at the heart of bureaucracy (ibid.;741). Cautions against this dysfunction of bureaucracy are captured in the attitudes of some managers who do not intend to get involved in the focus groups of Edinso as was illustrated in the above accounts. They do not want their involvement with the focus groups which separates them from their particular roles and accordingly do not want to assume responsibilities for unexpected consequences of the work of the focus groups. Initially, the group-or team work at lower levels as part of quality programmes is intended to transform the culture of the workplace in attempting to construct a new worker; the 'ideal' self-managed worker, sensitive to the dictates of the market (ibid,;732). However, the dictates of the market tend to narrow the managers' managerial action such that they are afraid of raising their own competing views and consequently remain to be satisfied somehow with the existing hierarchy. Indeed, the 'quality organisation' often replicates the existing hierarchy giving the senior roles new legitimacy (ibid,;741). That is, the market metaphor which is introduced as a counter to bureaucratic models of power and authority does reversely reinforce the hierarchical hegemony. In this section, I reflect critically such components of TQM as 'delegation', 'open door communication', 'team briefing', and 'Q-track advice' which are practised in Edinso, too.

'Delegation' is a prominent way in which quality programmes are reversely conducive to the reinforcement of bureaucratic hegemony. This is true of Edinso senior managers' case as Mr Service Director mentions; *"I try to delegate everything and sit on top of the business"*. As Sewell and Wilkinson (1992b) argue, a centralisation of power simultaneously occurs along with the delegation of responsibility, a process which is termed 'devolutionism' though workers are trusted to produce quality goods in the absence of bureaucratic control procedures. Putting that quality may be constitutive of a new order, Munro (1995;129) argues that quality is a territory, a space of representation which is not only shaped by interests, but which, in turn, is shaping interests. At stake is a question about how people reshape their interests in the context of quality. Importantly, reshaping interests is not done in a manner to assume active accountability but done in a passive manner to evade responsibility. As Munro (ibid.;133) puts,

> By a process of delegation, responsibility is being limited within the line. First, responsibility is being portrayed no longer as line responsibility, but as specific to a point in the line. Second, there is some asymmetry here about the nature of delegation. Responsibility pertains particularly to the matter of getting it right for one's senior. Blame cannot travel upwards -only credit can. Delegation in Component, therefore, means more than a transfer of authority for taking responsibility. Taking *ownership* implies a full transfer of responsibility for what goes wrong. (emphasis original)

The reason why some middle managers in Edinso are reluctant to get involved in the task groups of lower levels can be explained by their perception of status. They are brought into the labour process to the extent that their seniors, by delegation, do not care about blame for any unintended consequences while a full transfer of responsibility for what goes wrong relating to the work of the task groups of lower levels is imposed upon themselves. Being caught in this double burden, the middle managers' strategic conduct for identity work is bound to focus on attempts to hold their expertise. Because of their visibility, middle managers are particularly vulnerable in the absence of claims to specialist expertise (Kerfoot and Knights, 1995). As Munro (1995) argues, middle managers' identity work is done by representing themselves as having the expertise over quality. In Latour's (1987) terms, they are establishing themselves as an 'obligatory passage'. Being the obligatory passage constitutes their legitimacy to act as spokespersons for the customer, and representing the customer, in turn, affirms the governing rights of middle managers (Munro, op. cit.;146). That which is conceivable regarding middle managers' claim for expertise over quality is their greedy attempts to monopolise the new province of quality, excluding out other competing views to challenge their expertise. This preoccupation with managerial expertise is likely to lead them to lose a sense of fairness in dealing with the matters related with their would-be monopolised province of quality. Driven by corporate core values of 'excellence' and 'success', middle managers' selfishness through distancing themselves by recourse to their expertise over quality is compounded by fearing to be left behind in a climate where 'quality is all'. As Kerfoot and Knights (1995) put it in a comprehensive way,

> Far from transforming workplace cultures and employee 'motivation', 'quality' and HRM may be seen to provide management with a range of what are held to be expertise, that not only generate the illusion of controlling uncertainty, but restore legitimacy for managerial privilege and authority. For those managers who are retained, the rise of such initiatives as quality and HRM creates yet another landmark or watershed for delineating those who will 'succeed', as distinct from those who will not. Given the precariousness of their position, managers are thus as much concerned to sustain the definition of their work as involving expert knowledge, as they are publicly preoccupied with articulating their conversion to the central tenets of the quality and HRM philosophies. Clearly, then, the self-disciplinary effects of 'new' managerial discourses may be more intense for management than the workforce on whom they are often targeted.

Indeed, middle managers are obliged to convey the mixed messages brought about by the advent of quality. As Kerfoot and Knights (ibid.) add, we may speculate on the degree to which, although mouthing its incantations, middle managers will respond to the call to think and feel quality in any more engaged a manner than their subordinates. This degree of ambivalence which the middle managers are obliged to take on is partly indicated in Mr Quality Manager's comment on the problems of quality,

> *"The other problem with Quality has been management involvement. Some of the managers have opted out. I was able to take that problem up to Chief Executive and say "We do have a problem here. How are we going to address it?". And we have agreed a way forward. At the next quarter's focus group activity, we are going to make a presentation to all managers at that stage with his focus group. Involve the manager in that way. Gradually bring him more and more into it. And try and convince the manager that the focus group is now a resource he can use for his own activity - locally to solve local problems. That's how we intend to*

bring the managers into it."

In spite of the calculated programmes to involve middle managers into the side merits of quality by which to solve local problems, some managers seem to be ambivalent on the corporate imperatives of quality by opting it out. This seems to indicate that the result of TQM implementation was a highly polished processional 'front' which facilitates continuous change, whatever the career dissatisfactions of middle managers (Webb, 1995;115). Indeed, such espoused tenets of TQM as 'empowerment' and 'trust' are only rhetoric while the centralisation of power and control is the reality (Sewell and Wilkinson, 1992b). Delegation turns out to be a hollow, decorative managerial device by which top management disguises having greater control of information in the absence of a proliferation of the layers of bureaucracy. Mediating this process are the expressions of TQM as rhetoric which are shared in the narrowed and directed ways. The cascading system of communicating information seems to convey such expressions of TQM along the hierarchical chain of command in Edinso. However, Mr Quality Manager points out a friction where the cascade system falls down:

> *"The conflict comes when you stop communicating specific pieces of information. For example, if you take the cascading system of communicating information: the chief executive cascades it to senior management, down to middle management, to the manager. Once you get down two or three levels, you're never very sure that every manager above that has communicated everything to everybody else. At the bottom of the ladder you might find some of the staff had been told some of the things and others hadn't been told some of the things. So there could be friction there. I think that's where the cascade system falls down. I don't know the answer to be honest. I think there is a problem. There is a conflict. And it's up to every manager to try and manage that problem. His job is to make sure that every member of his staff knows exactly what their job is, and where it fits into the organisation. But there are problems in doing that --because of the freedom given to individual managers."*

This account warns against inefficiency of the cascading system of communication. As with the usual cases of formal communication, it may deliver only the superficial content of communication, dropping specific pieces of communication. Mr Quality Manager's diagnosis that the main reason why there could be friction is because of the freedom given to individual managers, needs to be reflected in view of the possibility that individual managers appropriate their freedom to create distance as being essential to identity work (Munro, 1995;134). Creating distance, along the format of 'me Tarzan, you Jane', becomes definitional to being a 'good manager'. In such ways, delegation and distance, do managers enact the great message that their time is money (ibid.;134). A delivery of the message that managers' time is money is facilitated by "open door communication" as part of the quality programmes. Edinso is also keen to utilise the open door communication as Mr Pensions Manager introduces,

> *"We have a very open style of management. For example,*
> *I'm the only person here who actually has a room for myself.*
> *But almost everyone in this company who has a room*
> *leaves the door open unless they are having a private meeting like this.*
> *But normally if you are just working at your desk, your door will be open. It is quite deliberate so that if anyone feels that they want to talk to you if they want. Clearly they would think about that and try not to waste your time. Before they would come through the open door, most people would be clear in their own minds what it was that they wanted to talk to you about, and they would be clear in their own minds that it was worth the time".*

In his accounts, there is a degree of self contradiction when he said that there was no barrier in open-door communication. The strictness of his demand that people should be clear in their own minds that "it was worth the time", is likely to be deliberately obstructive to the members' aspirations to raise their competing standpoints. In a situation that the seniors' time should be perceived as money, any competing views likely to waste the money-time should be left unspoken. Hence, there seems to be a couple of malfunctions accompanied by the open-door communication system. As Mr Marketing Manager agrees:

> *"I think some people are possibly still inhibited: because there is a door there, they don't like to come in and discuss things. I think the open door must help. But I think every manager has to be aware that there could still be things, outside their door, that they are not aware of, that they should still go and seek out of official communication channels to make sure that that is collected as well. I don't think you can just rely on the open door --you assume that everything comes in that should do."*

Though Mr Marketing Manager emphasises the importance of 'going and seeking out of official communication channels' to make sure that other things are collected as well, a question still remains about *what* other things should be. If other things are confined to ideas which should be contributory to Edinso's core values, the authentic nature of 'openness' of the open door communication system is exploited for an extrinsic purpose of collecting ideas which are freely collected without being properly rewarded. That ideas are confined to the core values is succinctly evidenced in Mr Group Development Manager's experience which has been most satisfying in his recent times:

> *"The open-mindedness of the organisation. It is open to new developments. The Senior Managers are very receptive to new ideas, new developments in order to make ways of making the company more successful. It's the sort of organisation where people will make things happen, rather than think of ways why you can't do it. That's quite a stimulating environment to be in."*

However, when the open-mindedness is emphasised mainly to make ways of making the company more successful by being open to new developments and new ideas, the practice of open-door communication might be one-sidedly appropriated for such corporate core values as 'more successful', 'more excellent' and 'more profitable'. It sacrifices the lower-level employees' job rights which are most likely to be impaired through the asymmetrical operation of 'open-door communication' as McArdle et al. (1995;168) argue that there is in effect no extension of employee rights in the quality organisation they studied. To the extent that the open-door communication is directed at all-encompassing performances, quality deems to be employed as a means to legitimate measuring 'output' in a much more intensive and individualised manner (Munro, 1995). Rather than conduct surveillance over 'social' aspects, the incitement of quality is to use 'output' measures, ranging from those attributed to an individual to those attributed to the market, to question the sufficiency of colleagues' comportment towards the 'technical' (ibid.;143). Indeed, an emphasis on lateral accountability based on a pseudo-market metaphor of treating one's colleagues as internal customers intensifies the hierarchical accountability. As Munro and Hartherly (1993) argue,

> Given that hierarchical accountability orientates managers towards surveillance of "decisions" within a dyadic structure of superior-subordinates, managers are likely to subvert practices which develop in the name of lateral accountability into acting as a "supplement" for more intensive surveillance.

In view of the typical fact that conceptions of accountability are vertically aligned with reporting systems and are subordinate to a "surveillance" framing of control (ibid.;369), the open-door communication as reporting systems is intended to subject the members' accountability to a "surveillance" framing of control. For the ideas worthy of crossing the open-door and spending the seniors' money-time must convey an appearance of accountability as much as it is exactly aligned with Edinso's core values. Importantly, at the heart of quality as a strategic agenda is a dissemination of accountability (Munro, 1995). As Munro (ibid.) argues, this amounts to less than a lauded decentralisation of decision-taking and constitutes more an invention of lateral accountabilities in order to deflect responsibility away from the line and simultaneously through the imposition of measures of output, individuate responsibility to a point in the line. Far from quality constituting accountabilities which are 'shared' in ways which might reflect the genuine participative decision-taking, an individuation of accountability may be intensified under quality regimes (ibid.;146-7). The advent of quality as an issue inevitably functions as a source from which some ethical issues are socially constructed when the middle managers are demanded to govern the new province of quality (ibid.). Quality, as a highly abstract system to legitimate measuring 'output' in a much more intensive and individualised manner, is bound to raise issues with an 'internal' market of bids for resources. This is so because a formation of different interests within the company under the quality regime brings about the competing voices in the process of acquiring resources. Here, the justice concerns are inextricably bound up in a complex process of an internal market of bids for resources since the allocation of limited resources involves a careful attention to the question of what principle (e.g., equity, parity, need) should govern the distribution of the amount of resources that different interest groups claim. (The implication is that the interests of those involved are in conflict with one another due to the finiteness of the resources).

In alignment with the need to control the complex process of an internal market of bids for resources, "Team Briefing" seems to be a supplement to quality programmes in Edinso. This is premised on a recognition that information asymmetries have bearing upon the ethical claims related with bids for resources within a fold of internal market. Ostensibly, 'Team Briefing System' seems to have originated from the necessity that the overall staff in Edinso should overcome the constraints in communicative action and improve the effect of communication. As Mr Group Actuary introduces:

> *"So that we are trying to set up a new system of flowing information down through the company. So that top managers all need and receive our briefing from the chief executive and the top managers and middle managers and they tell their subordinates on their own down through all the company. So although that is a very simple idea, it's not something that we have done very well in the past. So we have put in formal structure to make sure that it's happened. And we have to set dates for telling our subordinates the news that they can go and tell their subordinates and each so the information has been passed around the company. So that's change which as it sounds very simple, but it's forcing us to actually set a date and a time to have a meeting and then speak to the other people about the news about the company and about aims and objectives for what is happening."*

The main characteristic of the Team Briefing System seems to be 'top-down' vertical communication in that "they tell their subordinates on their own down through all the company". Thus, it is completely up to the superiors rather than through the consultation with subordinates to pass information around the company such that the Team Briefing System is *forcing* them to actually set even a date and a time to have a meeting and speak to the other people about aims and objectives for what is happening, which are mainly oriented to Edinso's corporate core values. As Kerfoot and Knights (1995) suggest, employees are held accountable to self and managerially defined objectives by means of the 'team report-back' meeting; to quality team leaders; and thence ultimately, although informally, through their annual appraisal. In this vein, the necessity of the Team Briefing System seems to be in accordance with a project on performance management. As Mr Personnel Manager explicates:

> *"What we're doing now is really saying, OK, we've done that --we've got these large numbers of people --the next thing we require to do is to make sure that we are making the best possible use of that resource. So what we are working on now is launching a project on performance management which is a way of trying to link very clearly corporate objectives with divisional objectives with departmental objectives with individual objectives. And to make sure that that message about what is important for individuals or groups of individuals to be doing is very clear all the way down the organisation, and that people are properly equipped to meet the ever-changing demands that are placed upon them."*

This account raises a doubt to the genuineness of the Team Briefing System's objectives. It is certain that one of the objectives of the Team Briefing System is to make the best possible use of human resources in the name of performance management which is a way of trying to link objectives of different levels of staffs in Edinso. The hierarchical flow of information through the Team Briefing System is intended to make people properly equipped to meet the ever-changing demands that are placed upon them (according to market logic). However, if it is the case, then a sheer legitimacy of empowerment through quality is tarnished into a means to make workers develop an identification with the aims of the corporation that employs them, commitments beyond the line of duty, and a general desire to cooperate with colleagues both within and across functional areas. Even though the Team Briefing System seemingly works well enough to meet the general staff's demands for communication, some malfunctions are also detected. As is testified by Mr Group Development Manager who pinpoints the mere formality of the Team Briefing System:

> *"This is the sort of syndrome we saw when we introduced Team Briefing. The information was disseminated. But the feedback was rather*

low-key. People felt "Is that all there is to tell us?". They seemed to have this feeling that the Group Executives are sitting there, discussing very secretive and very controversial issues all the time: very high strategic priorities. And that with the advent of Team Briefing, suddenly all these very important and very 'sexy' (if I can use that word) issues would be revealed to them. But of course that's not what happens. There is very mundane activity going on. I should say that the Team Briefing system was introduced six months ago. Prior to that, we did have a cycle of Senior Management briefings. And it was the responsibility of the individual managers to pass on the information they thought was relevant. And all that Team Briefing did was to formalise the structure. But when we announced Team briefing as a new system, it created expectations amongst staff that there would be more information available. But all it was doing was formalising what was already there."

A malfunction is detected that the feedback was rather low-key since information was disseminated by way of Team Briefing. According to Mr Group Development Manager, the reason why the feedback was rather low-key was because the introduction of Team Briefing was not effective enough to meet the people's expectation that they would be able to share information which contains very high strategic priorities. Even though it is often inevitable that different levels of management should have different levels of information, the flexibility in sharing more strategic information down the lines is often required especially under the quality regimes. For quality is professed to counter a bureaucratic practice of communication wherein an informational representation of the vicious law of 'divide and rule' is required to be kept. However, the Team Briefing System was found to have merely formalised the pre-existing communication channels. This is indicative of another aspect that the quality programme enforces the bureaucratic legitimacy. As Kerfoot and Knights (1995;220) point out,

> While seeming to 'flatten' the hierarchy, the effect of quality management is to renew the legitimacy of large bureau-corporate capitalist organisations.

Moreover, Mr Marketing Manager is skeptical about the effect of the Team Briefing System when he criticises its limitation:

"Team briefing system, although I suspect a lot of useful information is not fed into that so it's never fed out. It's part of the problem -- there are too many things to be talked about. I suspect there is a danger that we have become so big that there are things I would like, whether I should know about it or not I don't know, but I would certainly like to know or feel that I know there is support. There is a separate

I.S (Information Systems) report that gets distributed once a month which does contain most of the information. On the investment front, apart from a document which is prepared for our independent financial advisers and summaries what they think is the most important aspects, there is little else formal that's used to communicate."

This account indicates that the essential function of communication should be done not only on a formal level but also on such informal levels as emotional and affective. That is, the information agents cannot be satisfied only with the rational dimension of information processing. They need affective confirmation of 'support' through receiving information as Mr Marketing Manager asserts: "I would certainly like to know or feel that I know there is *support*". Fostering the emotional aspect of communication to confirm to employees that they are supported in their company is important and, therefore, it needs to be developed as a rationale for communicative ethics (Benhabib, 1990). Accordingly, it is questionable whether the definition of quality encompasses even the affective dimension of communication (Fineman, 1994). In brief, the formal dimension of TQM cannot be taken at face value: one approach to the management of the supply chain may be proclaimed by senior management, and even institutionalised, but this does not mean that senior management's objectives will be shared or implemented by the managers involved at different organisational levels. Insofar as the intrinsic nature of quality programmes is not put into practice, but only its expressions are espoused and shared, it is the case that the managers involved at different organisational levels partake in a complicity to narrow and direct a range of concerns which are at stake under the regime of quality. As Webb (1995;124) argues, managers under the regime of quality are in fact subject to greater centralised control and increased monitoring by corporate management.

Various methods of monitoring the effects of TQM are employed by Edinso, too. Encouraged by receiving tremendous support from the Chief Executive, Mr Quality Manager seems to be very active in enacting the quality agenda by every means of communicating to the staff. As he adds;

"You can try and drive quality by issuing magazines, sending out memos or letters to staff, but there's nothing better than actually speaking to a group of people about it."

In addition to these methods, that which is implemented to surveill how quality is ingrained into members' everyday practices is "Q-track advice" **[Appendix 5]**. However, this 'Q-track advice' itself verifies that 'quality agenda' as a corporate core value is not actively shared even by the managers. They share only the expressions of it to the extent that they use the Q-track advice but question its objectivity which is intrinsic to the nature of 'Q-track advice'. As Mr Quality Manager puts;

> *"They do not see the Q-track system as being an objective system. They do not see it as a way of reducing errors or addressing problem areas. They take it very personally."*

Insofar as the objectivity of TQM is put into skepticism, TQM is recognised to be more concerned with the subordination of employees' subjectivity (Tuckman, 1995). We might represent this development as an attempt at the internalisation of surveillance - of the 'normalised gaze' (Foucault, 1977). A transformation of quality into a measurable quantity like 'Q-track advice' is most likely to deny alternative approaches and induce differential forms of engagement and 'resistance' due to a broad range of subjective interpretations. As Kerfoot and Knights (1995) argue,

> Holding to a naive belief that shifts in organisational culture can readily be accomplished as an outcome of managerial will, the quality literature fails to consider the possibility that quality concepts, prescriptions, or invocations may be subject to a broad range of interpretations and, even within the same interpretation, may produce differential forms of engagement and/or resistance.

The 'Quality-track' system is indeed an implacably technocratic solution for all the talk of culture. As Munro (1995) suggests, though there are a multitude of training programmes for quality including the use of Q-track advice, the object of training is to inculcate a readiness to work within measures of output, not to 'educate'. Far from quality engendering a greater freedom to 'choose' identity, the effect of its rhetoric is to render the would-be Prometheus more bound in the ties of a moral discourse that makes a waiting customer more immediate and more pressing than alternative ties such as guild association or departmental loyalty (ibid.;144). This way that the quality programmes impose tight attitudes on the employees' work practices conveys that employees are neither treated as equals nor even consulted when companies decide to adopt programmes of quality management: they are often merely trained in its practices once the programme has been adopted by the senior management (Kerfoot and Knights, 1995). In short, 'Q-track advice' is a typical device for surveillance focused on a quantitative measure of 'output'; surveillance over a propensity by employees to be idle and careless in their work. As Munro (1995;147) argues,

> A dissemination of accountability away from the line, through 'output' measures which individuate and intensify responsibilities, facilitates a switch to an insistence on a number being met, at all costs to the

individuals concerned. In this way, a propensity by managers to give 'accounts' which excuse, legitimate or justify their failures is silenced.

Meanwhile, Edinso seems to try to send out feedback to the customers in an understandable way. As Mr Claims Manager emphasises:

> *"What we should be able to do is write in plain English exactly what we are trying to say and we should be able to go straight to an IFA or straight to a company and miss out the branch or perhaps miss out in time the IFA. But at the moment the way we write is too much jargon, and nobody understands and it's got to be broken down. So that's going to go live from the middle of March and hopefully that's the start of writing in plain English so that everybody understands."*

In addition to the way Edinso writes: "which has too much jargon, and nobody understands such that it's got to be broken down", there seems to be some deliberate arbitrariness in Edinso's practice of communication with customers. Mr Service Director's answer to my query about the transmission of information to the customers suggests it:

> *"Correct and understandable. We can send out plenty of information that is totally incomprehensible to anybody. And we do it. (Laughs)"*

This account of confession delivers a basic question about the definition of quality itself. Edinso is eager to receive quality information from customers in terms of their personal specifications, but it is a striking contrast that Edinso sends out plenty of information that is totally incomprehensible to anybody. If an ethos of quality to meet the customers' requirements is selectively applied only insofar as it is directly contributory to Edinso's economic core values, it is disguising Edinso's Janus-like practice of business in the name of service to the customers. As Kerfoot and Knights (1995) argue, employees may 'conform to the requirements' of the programme, including the demands of internal or external customers, but only as minimally defined in the language of quality literature. In the case of Edinso's practice of communication with the customers, the concept of quality information was minimally defined notably for Edinso's partial interests. Indeed, the meaning of 'total' is tarnished as Wilkinson and Willmott (1995;20) argue that when evaluating TQM, it is (ironically) appropriate to develop a more comprehensive, 'totalising' approach than has been commended either by its gurus or by the majority of academic commentators. In this vein, a public statement at '*Annual Review and Financial Highlights 1993*' is also self-contradictory in respect of how Edinso treats the needs of the customer, In more difficult times the competitive pressures in a market with too many product providers become increasingly intense. In these conditions a clear focus on the needs of the customer is critical.

It is clear that the competitive pressures in a market have been a central impetus for upgrading a degree of focus on the needs of the customer. Rather than arouse a sense of accountability as to meeting the needs of the customer on the level of 'reflexive self; the self accounting to the self, for the self' (Munro and Mouritsen, in press), Edinso's corporate management are featured to fabricate accountabilities (ibid.) under the pressure of market competition. This leads to a question about the superficiality of TQM in that its profession of being loyal to the requirements of the customer remains only an expression by which to adapt to market pressures. In short, the degree of artificiality of 'quality' becomes more clear when it is found to have emerged from the existential condition of competition with other companies. As Mr Quality Manager mentions;

"Not many years ago, I didn't have the focus of the customer in my mind - or the customer wasn't very finely focused in my mind. Over the last five years or so, it certainly has become the focus of my job: the end customer. Possibly there are two reasons for it. The competitive element is a very real need for focusing on service. If everybody else is doing it, we can very easily get left behind. The Chief Executive, as I said earlier, has decided that the way Edinso is going to grow and become a major force -having already addressed the investment, marketing issues, and so on -is through quality, through providing quality services. Because there is a feeling that in an IFA's analysis, service will play a large part in who he recommends to his customer. And service is a more lasting element than, perhaps, investment, which is always going to have its peaks and troughs. Service is the one thing that is always going to be there. So it is a definite focus from the competitive point of view." (emphasis added)

It seems certain that caring for the customers was not a natural cause, but an inevitable response to the dictates of the market. Competition as a collective meaning held by Edinso members obliges them to be keen to the requirements of the customers. Indeed, the pursuit of quality in financial services companies in recent years could be seen essentially as a search for competitive advantage through differentiation strategies (Porter, 1985). This has occurred largely as a result of a concern among companies to differentiate themselves from their competitors in terms of service, within an industry widely acknowledged to hold minimal differences between products across competitors (Kerfoot and Knights, 1995). Here let us listen to Mr Group Actuary's testimony:

> *"All the other companies are trying to do the same. So it's first time that it has been formalised and the chief executive has written to all the staffs saying that he wants us to be involved in this, and he is backing it. And structures are put into practice for the first time. So it's new although I think the best workers always have known that it's important for them to work to the very best.(...) And quality means different things in different parts of the company. And with different responsibilities and so quality of service means something different in the departments which are involved with marketing."*

The fact that a structure was put in with the launch of the quality agenda is suggestive enough of its artificialness rather than natural constructiveness. It seems that members are burdened with an intensification of accountabilities (Munro, 1995) as the quality agenda places different responsibilities upon them. This implies that 'quality' itself is detached from its authentic nature and attached extrinsically to such corporate utilities as quality service, quality administration, cheap charges to customers, etc. which are attainable through an intensification of accountabilities. As the neo-Marxist labour process theorists contend, the quality agenda is, in the end, appropriated as a means of extracting the surplus value from labour (Wilkinson and Willmott, 1995). At the same time, it is likely that the quality agenda was set up for improving Edinso's business competence by displaying its commitment to quality service for customers. This means that it is moulded to keep Edinso's externally perceived corporate image to look as morally integrated as possible. To be sure, Edinso's management strategy to show its integrity to the external customers by the implementation of the quality agenda takes on a character of manipulating an ethic of responsibility. This is so because, as Mr Group Actuary's accounts above suggest, the quality agenda is intended to induce different responsibilities, and it is legitimised in the name of Edinso's corporate responsibility to the customers. In consequence, there is a lot of cynicism even among the members in Edinso about the quality agenda. As Mr Quality Manager approves it;

> *"I think there are a lot of cynics amongst senior management. It's unfortunate. Cynicism doesn't come out at senior management meetings. The chief executive is behind quality, so they are not going to rock the boat when the chief executive is trying to push it. But it worries me that in front of their own staff - when they cascade the information down to the next level - they won't be putting the quality message over because they don't believe it themselves."*

The other side of the quality agenda is certainly in dispute among the cynics. Basically, the cynics' argument seems to consist of the notion that quality-initiative is not just a current passion, or not just an imposition of managerial ideology. Since the members have always been for quality, it is a reworking of that 'sharedness' which is a kernel of corporate culture. This was already verified before by Mr Group Actuary in Edinso; *"So it's new although I think the best workers always have known that it's important for them to work to the very best".* Quality is rewriting what is shared such that the employees are demanded to exhibit shared performativity as if they shared the core values of Edinso. Overall, the changes introduced under the umbrella of TQM seem to be a continuation of past traditions, rather than a radical break. The moral rhetoric of TQM, and its ethos of 'partnership' with internal and external customers, fitted easily with the pre-existing corporate ideology (Webb, 1995;114)

The effect of this semblance of the pre-existing corporate ideology like bureaucracy is to put more pressure on members to become involved in the workings of the internal and external market as part of the process of the commodification of internal organisational relations. As a result, the market and, in particular, the external environment, allow management to shift responsibility for enhanced control and exploitation away from themselves and on to external pressures (Tuckman, 1995). Ascribing responsibilities to external pressures makes management be habituated to the practice of stretching the distance between managerial action and its consequences beyond the reach of moral limit (Bauman, 1991). This is a self-contradiction of TQM in that such pretenses of moral values as self-reliance, trust, responsibility (Sewell and Wilkinson, 1992b) will eventually result in immoral expediency. As Tuckman (1994;747) argues,

> Recently, with the extension of quality assurance, all these traditional modes have come under greater surveillance, with TQM challenging the conventional guardianship of quality. What has developed so far is the appropriation of *quality* within a discourse which argues that there is only the market alternative to stultifying modernity; that it must occur within a system of the commodification of need and the quantification of quality which is represented in organisational terms, and represents organisation, as a chain of customers and suppliers. Far from being an alternative to bureaucracy per se, TQM extends a bureaucratisation process while challenging some of its dysfunctions.

In short, quality which professes 'shared' accountabilities is not a new expression, but its use is different. It is manipulated as a means to legitimate the employees' subjection to the quality agenda as a set of corporate core values. Given that individual commitment arising from delegation and worker autonomy can be readily transformed into a more reliable form of collective self-discipline (Kerfoot and Knights, 1995), such tenets of TQM as 'delegation' and 'autonomy' are corporately appropriated for collectivising the labour power, which is advantageous for capital in terms of gaining more profits. TQM is apparently intended to create a semblance of a new era of trust between managements and workforces, and what is ostensibly a wholesale transformation in the nature of supervision and control under cultures of equality as opposed to coercion (Kerfoot and Knights, ibid.). However, such moral values as 'trust' and 'equality' are exploited for extracting the surplus from labour. At stake is the loss of employee rights which employees consenting to the tenets of the quality regime expect to be extended and fulfilled. As McArdle et al. (1995) argue, though employees appear to gain more satisfaction from the job enlargement process, there is also the feeling that the so-called logics of the market are used to impose an atmosphere of fear of unemployment as a means of avoiding any resistance from employees. Rather than extending the rights of employees, TQM has introduced 'management by stress' into the workplace and forced workers to indulge in their own work intensification and exploitation. Here, Mr Quality Manager's accounts are suggestive;

> *"I think the best way to express cultural change is that people historically feel that they're just here to do a job - to pass the paper from a to b, to fill in a computer screen, that sort of thing. What we want them to realise is that other people depend on what they do. We want to try and instill in every member of staff this customer service requirement. Even if they only have internal customers - just another department or another clerk sitting next to them - there is a relationship there. And they must appreciate that this person depends on them to do a job properly."*

An ethic of dependence is indispensable to the sustainment of organisational life because every member is dependent on one another in many ways. However, this ethic of dependency under the scheme of TQM is selectively applied to the relations of internal customers by a managerial intent to intensify the degree of labour power. If the employees' job right, buttressed by an ethic of mutual dependency on their employers, is threatened by the fear of unemployment, the ethical imperative of serving internal customers as a tenet of TQM is only a distorted way of managing by stress. Conclusively, the critique of TQM in respect of its manipulation of morality leads to a recognition that 'total' never characterises TQM because the definition of quality is very selectively deployed to such an extent as to be rendered expedient. The managers are reluctantly brought into the labour process in which they have to convey a pseudo-totality, being simultaneously conscious of its fragmentation in reality. Kerfoot and Knights' (1995) insight is incisive here concerning the Janus-like characters of TQM when they put,

> Clearly, then, the introduction of quality and human resource programmes as discrete and stand-alone policies with no direct connection between them leaves organisations vulnerable to the charge that their policies are inconsistent and senior management superficial in their commitment to the transformation of work for which they are designed.

Indeed, the word, 'total' is void. Even though Mr Quality Manager asserts; *"So, we really want to address ever single aspect of quality: as it affects the external customer, the internal customer, the working environment of the staff... The scope is limitless, really."*, the totality he means is not substantive at all because the actual scope of totality is really limited. It is detached from its authentic nature and attached to an extrinsic appropriation for corporate core values. Only the expressions of totality are shared with a residue of losing its authenticity. The loss of its authenticity ranges from the negligence of employees' job rights to the arbitrary treatment of customer needs (e.g. supply of information to customers in a totally incomprehensible way in the case of Edinso). At worst, particularly in a recession, the ideology of TQM reduces honesty, integrity, authenticity 'and all those good, nice words' to marketable commodities which have a price just like any other goods; it reduces workplace relations to the 'imperatives of the market' and becomes an excuse for managerialist, and immoral, expediency (Webb, 1995;125).

Conclusion

> *"Having too many things to do. Being involved in too many areas. Not enough staff. Not enough time. People asking for things too quickly -- i.e., very short deadlines. Lack of knowledge of some things. Not knowing enough about Edinso. Not knowing enough about how profitable our contracts are and which ones are more profitable than others, or which branches make more profit than others, or which brokers make more profit. Things like that."*

It seems that Mr Liaison Manager's accounts above delineate most succinctly what is going on in Edinso. The burden of too many things to do is certain to function as a precondition for members to be entrapped in the labour process through which they should meet the demands from people asking for things too quickly. In this circumstance, a conception of 'family atmosphere' as a rather long-standing commitment would have to be directed and narrowed in particular ways that serve to meet the very short deadlines. If it is the case, then the family imagery is only used as expressions by which to elicit the managerially contrived cohesiveness among the members ultimately for corporate performances. The myth of total quality management is also proved in the chronic phenomenon of segmentalism as the accounts above suggest that the members do not know which branches or brokers make more profit. As has been discussed in this Chapter, the members' lack of knowledge about Edinso was evidenced in the case of Ethical Trust the public legitimacy of which was assumed to rest with the members' common recognition of Edinso as a morally integrated community. All in all, the dynamics of Edinso's corporate culture coupled with TQM is characterised to be Janus-like; 'unity' and 'division', which will be discussed in more detail in the next chapter where all the arguments in the thesis are comprehensively reviewed.

CHAPTER 7

EXTENDED DISCUSSIONS

A Plenary of Concepts

The thesis launched its track of moral problems in modern business firms by casting a doubt on the current status of moral knowledge in the discourse of business ethics. I pointed out that the discourse of business ethics was basically limited by bracketing the context where employees were brought into the labour process by the imperatives of a new managerialism. Summarising the transition of moral concerns in the business arena according to Kohlberg's (1981) theory of moral development, the thesis argued that the discourse of a new managerialism was in line with the presumption of the post-conventional stage where the moral subjects' conduct was more likely to hinge on autonomous reasoning rather than heteronomous control. I suggested that such new managerialist discourses as 'corporate culture' and 'quality agenda' were designed in accordance with this assumption that employees' labour power could be more effectively managed by both giving them more autonomy and making them more accountable to their autonomy. Central to this new managerialist moral presumption was that when their autonomous aspirations were systematically imbued with moral values to which they can commit, a higher level of corporate performance could be attained.

In alignment with the managerially contrived assumption on the employees' practical autonomy (Peters and Waterman, 1982), the crux of new managerialism is no longer to issue instructions because employees are expected to know what to do regarding their job. This seems to fit nicely with corporations' basic existential mission to save costs as much as possible. In the case of 'total quality management' (TQM), for example, employees are required to be more voluntarily involved in their works to the extent that advocates of TQM decry the use of financial incentives to enforce compliance (Oakland, 1989). The proviso that employees know what to do regarding their job is assumed by corporate management to be both a condition and consequence of the inculcation of an ethos of shared values imposed by the company in the name of corporate culture. However, the arguments in this thesis have problematised the assumption that the corporate values are shared, and instead suggested that only the expressions of the values may be shared by the members in the company. Because corporate management are also prone to share the expressions according to their expedient advantages, management is in effect done by surveillance over 'expressions' or the use of expressions. Accordingly, the accounts the members do present (Munro and Mouritsen, in press) are central to the surveillance of the ways in which the members use the expressions by circulating them in particular ways directed by corporate management. Indeed, management is no longer to command or control along the hierarchical line. What the management does is to check whether the use of moral expressions is associated with 'profit' or 'all-embracing performances'. It is to monitor over expressions whether they are timely and efficiently 'displayed'. Surveillance is shifted from the more direct monitoring of daily work to the more indirect medium of accounts. Because corporate core values are directing surveillance through the medium of expressions, surveillance is mainly tied up with the expressions of the corporate core values.

Such core values as 'profit' and 'quality' are certain to have great influence upon the managers' ways of perceiving the reality and defining it, which in turn constitute their own practices of managing. Because of the managers' middle status entrapped in the labour process, their ethical subjectivity is bound to be complicated notably in the process through which corporate strategic discourses are enacted in their company. Bearing it in mind that such new managerialist strategies as 'Corporate Culture' and 'Quality Agenda' imply a certain degree of moral and ethical problems, I have put an emphasis on a distinction between 'shared values' and 'shared expressions', which has been established as an analytic concept to explicate the managers' conduct especially in the context of new managerial practices. To recapitulate the arguments advanced in the previous chapters, two points need to be re-emphasised. They are basically concerned with the different modes of responses to the tenet of shared values, which are deployed by both corporate management and employees.

The first point concerns the ways in which corporate management deploy and engineer the tenet of shared values. At face value, corporate management espouse an ethos of shared values which are typically narrowed down to the corporate core values and these core values are intended to direct the employees to identify with them. What is at stake, however, is the method which the corporate management employ to enact such core values. The argument to which the thesis adheres is that the corporate management also employ a method of sharing 'expressions' of the espoused values. This argument is indeed premised on the 'expedient' nature of corporate management. That is, the corporately espoused ethos of shared values is vulnerable to the corporate management's opportunistic tactics especially when moral values are transfused into the corporate values to be shared. Importantly, the effect of this expediency of shared expressions is to manipulate morality to the extent that the moral values are detached from their intrinsic nature and attached to such extrinsic purposes as 'corporate image', 'profitability', 'growth' and the like. The second point is concerned with the ways in which employees respond to the imperatives of corporate strategy through which the corporate core values are inculcated by virtue of the tenet of shared values. As was discussed in the preceding chapters, it is likely that employees find themselves not in favour of the corporately espoused values. But it is the employees' existential condition in the labour process that makes them appear, at the least, to consent to those core values in spite of their ambivalence or resistance. In this circumstance, they are bound to deploy their strategic conduct of sharing 'expressions' in coping with the imperatives of corporate strategy. As compared with this negative attitude of shared expressions, the employees may take a more proactive attitude on shared expressions. If then, they are understood to partake in a complicity of shared expressions with the corporate management. Indeed, the thesis contends that a myth of shared values should be debunked in the light of more realistic practices of 'shared expressions' which are deployed by both corporate management and employees.

What is problematic with regard to the social conduct of sharing expressions is its effects on the ethical attitudes of both corporate management and employees. Given the possibility that the values are not shared; in other words, the subjects are neither committed to a realisation of the values nor accountable to the unintended consequences of shared values, the social conduct of sharing expressions cannot but be conducive to its arbitrary use for corporate purposes. Consequently, the expressions are apt to be directed and narrowed by both corporate management and employees. They are also anticipated to function as 'obligatory passage' (Latour, 1987) in the process through which corporate strategies are enunciated and enacted. Indeed, both corporate management and employees participate in a complicity to direct and narrow both the meaning and the circulation of expressions. A common result of this complicity is to manipulate morality, which is perpetrated through the medium of shared expressions.

It is appropriate to recognise that the conduct of sharing expressions tends to be legitimated by a collective ethos of sharing itself. This ethos is in turn endorsed at an institutional level in the name of 'corporate culture' which confers collective meaning and binding force upon the conduct of sharing expressions. In recognition of this close connection between the conduct of sharing expressions and its cultural legitimation, such cultural manifestations as were represented in the form of collective sharedness among the members in Edinso were reflected in the part of empirical illustrations. An appreciation of the managers' ambivalence was essential to debunking the myth of shared values and identifying how morality was manipulated through a dynamics whereby the conduct of sharing expressions was culturally legitimated. In line with the argument on moral limits of the agenda for cultural change, the empirical illustrations focused on how the managers in Edinso came to terms with, and consumed, the cultural change agenda enacted in Edinso. The analysis was focused on how a sharing of expressions was directed and narrowed in particular ways with a residue of manipulated morality. In this vein, the thesis is understood as an attempt to more firmly ground business ethics in the practical realities of everyday organisational life in an insurance company.

Corporate Culture as Fragments of Morality

The central argument in this thesis with respect to the discourse of corporate culture is that the backstage features of corporate culture are a striking contrast with the front features of corporate culture particularly when the tenets of corporate culture espouse a moral ethos of shared values (even moral values). The objects to be shared tend to be managerially determined and narrowed down to corporate core values. The vagueness of a very concept of 'sharedness' culminates in the assertion that philosophies are to be shared when Kilmann et al. (1985:5) conceptualises the corporate culture as the "shared philosophies... that knit a community together". However, it is not specific what philosophies can be shared and ultimately for whom. Corporatism as philosophy? Shared philosophy for capital? As a result, employees' competing views are bound to be marginalised and excluded out. Given that corporate culturism as a managerial ideology zeros in on the use of normative power over members who form a moral attachment (Etzioni, 1961; Kunda, 1992), infusing moral values into the collective ethos of shared values is aimed at consolidating the 'strong' corporate culture of a company. Indeed, the strong corporate culture movement is a more pervasive, penetrating managerial ideology to shape employees' self-identity in the corporate image.

It is an intriguing fact that the contents of corporate culture adopted by many organisations contain the common moral tenets: A spirit of family - "We are all one family"; Full admittance of the members' capacity as labour power - "People are creative, hard working, self governing and can learn" ; Free enterprise - "Truth and quality come from multiple viewpoints" (Kunda, 1992). As was shown in the empirical illustrations of Edinso, the moral tenets in Edinso's corporate culture were also analogous to the ones mentioned above. As was indicated at Chapter 5, the corporate management of Edinso engaged in a whole series of change initiatives of the type associated with the 1980s and 1990s 'search for excellence' (Willmott, 1993). There was found an explicitly formulated corporate culture which Edinso was trying to engender with a whole series of 'progressive' management initiatives, ranging from 'total quality management' (or quality initiative in Edinso's unique terms) to 'team briefing', 'family atmosphere' (based on family values), 'personal development programmes', 'performance-related pay' (Activity-based Cost Accounting). Common to this series of management initiatives is an attempt to manage the company through values. However, the political and ethical implications of all this have to be confronted directly: there is a clear *manipulative* potential in the notion of managing companies through values and meanings, thus cultures (Watson, 1994:17). This is so because the unity as a front feature of shared values is most likely to conceal the division as a backstage feature of shared values.

The deliberate separation between the front feature and the backstage feature of corporate culture may lead to a totalitarian attitude in members' everyday practices in that they have to pretend to maintain the unity at the front despite the existence of the division at the backstage. To the extent that only the expressions displaying the front unity for the sake of corporate core values are permitted to the exclusion of other competing views formed at the backstage, the corporate culture which is characterised by this practice of deliberate separation is doomed to be totalitarian. Accordingly, this totalitarian scheme of corporate culture seeks to enhance the level of corporate effectiveness by means of an ethos of shared core values which are most directly conducive to the expected level of effectiveness. The corporate strategy of corporate culture is a means of managing the *symbolic* and *affective* domain of employees and consequently enlarging the horizon of criteria for corporate effectiveness, which are mainly attuned to a higher level of efficiency and performance. However, Willmott (1993) warns against totalitarian practices when he criticises the monolithic control of Corporate Culturism:

> "In the installation of Corporate Culture/HRM/TQM programmes, every conceivable opportunity is taken for imprinting the *core values of the organisation* upon its (carefully selected) employees. To the extent that succeeds in this mission, Corporate Culturism becomes a medium of nascent totalitarianism."

Indeed, confining the scope of variously conceivable views to the managerially selected and steered corporate core values is likely to paralyse the employees' practical autonomy which is ostensibly proclaimed for its nurture by corporate culturism. As Kunda's (1992) critical study of 'strong corporate cultures' shows, the engineers of corporate culture elicit the intense efforts of employees not by stirring their experiential life, but, if anything, by degrading and perhaps destroying it. The corporation does not necessarily "capture the soul", but systematically undermines the foundation of the soul. This systematic totalisation was also effected in Edinso through a mixture of intended and implemented strategies which were buttressed by the legitimation of corporate cultural properties. As was discussed in the empirical illustrations, such corporate cultural properties were justified on the ground of the external environments Edinso had to face, and in turn legitimised the importation of professional strategic discourses. Typically, the overall effects of the interactions between corporate strategic discourses and corporate cultural properties were characterised as 'rose and gun' (Watson, 1994). The rosy bluff of unity at the front of sharing was in stark contrast with the gunned uncertainty of division at the backstage of sharing. Whereas such moral values as 'family imagery', 'delegation', 'openness', 'teamwork', 'trust building' are characteristic of 'rosy unity', 'segmentalism' (Kanter, 1983) and 'insidiously reinforced bureaucracy' are the facets of 'gunned division'. Importantly, such an idealistic espousal of shared moral values is expediently displaced by a more realistic tactic of shared expressions of morality, which reinforces the facets of 'gunned division' like segmentalism and bureaucracy, in particular.

I argued that such a tactic of sharing moral expressions was most likely to lead to a manipulation of morality. The degree to which morality is socially manipulated tends to be propelled by a totalising scheme of corporate culture. The more the components of cultural properties are manoeuvred in the name of, and incorporated into, the corporate culture, the more the problems are emerging from the totalisingly interwoven components of corporate culture. Therefore, any attempt for cultural integration should be questioned in terms of its 'logical consistency' and 'causal consensus' so that it should not be denunciated as manipulated consensus (cf. Chapter 3). In consideration of the impossibility of an absolutely impeccable degree of internal compatibility between the components of culture, the logical consistency is a matter of relative degree. In fact, the degree of internal compatibility between the components of corporate culture is a crucial issue in the assessment of ethical integrity which is required even for securing 'strong' corporate culture. Even in view of a top-down approach to improving the ethical climate of a company, the top management's ethical integrity is vital to the maintenance of a high degree of logical consistency though it is often perfunctory.

A salient example of questioning the degree of 'logical consistency' was found to be the incompatibility between the collective ethos of sharing and the individuated imposition of accountabilities both of which were effected by the managerial ideology of 'corporate culturism'. A representative instance of this incompatibility was the family atmosphere in Edinso. As was revealed in the managers' accounts, the expressions of family imagery were limitedly applied. They were paternalistically appropriated mainly for the relationships between corporate management and employees. Indeed, the paternalistic style of management was a cultural factor which has historically influenced Edinso's identity as a mutual insurance society because its inception in the sector of financial services may be historically traced back to the friendly society and savings banks movement of the nineteenth century. As Kerfoot and Knights (1993) argue, very prevalent throughout much of the twentieth century in both state institutions and work organisations, paternalism facilitates a reduction of tension surrounding management and individual masculinities by simulating typically patriarchal, family-like relations where power is exercised for the 'good' of the recipient. There is the obvious fact that the reduction of tension renders employees more compliant and predictable and, therefore, the lives of those exercising the power more comfortable. However, equally important is the sense in which adopting a paternal role helps legitimise managerial prerogative both in the eyes of those who are 'protected' from the harsh reality of decision-making, and the decision-makers themselves (ibid.; 665).

It was the Chief Executive who was suggested by the interviewed managers to have played the paternal role in Edinso. According to all the interviewed managers' evaluation of the Chief Executive, he was regarded as an exceptional leader in terms of his caring for employees and his intellectual abilities such that most of the employees liked him. Mr Claims Manager's account evidenced this:

> *"Yes, what he does also is put a lot of trust in people. He gives his senior managers a job to do and he lets them go away and do it. He's not choking them. He's got a good style of management, and the staff all like him. This is very, very important, for it means they'll work for him."*

However, when the employees' discursive consciousness in terms of work motive is formed around a predilection that they will work *for him (group chief executive)*; in other words, when the employees' work motive is induced by loyalty to the Chief Executive, there might arise some conflicts between his charismatic leadership and the claims for an ethic of a democratic process of decision-making. When employees are blindly ordered to work by emotional loyalty to their boss, the sovereign creative powers of the employees -- free to define situations according to a range of more or less competing definitions and interpretations which are constituted through their own experience at workplace -- must also be constrained by, and subordinated to, the Chief Executive's style of preference. Though it appeared that the Chief Executive's leadership style was appealing to members to such an extent as to show their loyalty, there were yet other competing voices which were sceptical about the Chief Executive's leadership style. Mr Marketing Managers' biggest disappointment in his recent times was suggestive;

> *"Indeed the majority of the attention that marketing department gets is when the odd brochure goes out with a mistake in it or an article appears in the press where somebody is quoted as saying something that somebody upstairs doesn't like. You get very quick reaction to that and we don't always get obvious pats on the back for doing things right."* (emphasis added.)

If only the preferences of 'somebody upstairs' are to be shared and other voices are to be excluded, the employees' strategic conduct in relationship to their boss becomes inevitably to share expressions which are 'chosen phrases' delivering an implied consent to his preference of values. Consequently, the moral expressions of family imagery are only hierarchically valid between the paternalistic leader and the loyal followers with a residue of the lack of its relevance for lateral relationships among the employees. The absence of intimacy between the departments in Edinso, which should have been delivered by the so-called family atmosphere, was evidenced by the managers' accounts showing their indifference to what was going on in other departments. Indeed, family imagery as moral expressions is fractured following the expediency of its users, and the fragment of family imagery is exacerbated when it is deployed as a volatile strategy. For instance, once 'family atmosphere' in Edinso is established as an internal strategy, it can work as a mechanism to constitute or re-define problems arising out of a lack of affinity or cohesiveness among members (e.g. disharmony between the departments in Edinso). However, when the disharmony between the departments arose, in reality, from the struggles for resources rather than from a lack of group cohesiveness, the ethos of 'family atmosphere' is possibly deployed as a strategic tactic to cover up the inherent problems and consequently induce a more staunch loyalty to the company. In this sense, the ethos of 'family atmosphere' is indispensably adopted as an element of the better ingredients of corporate culture as a corporate strategy. This is indicative of a case that a morality of family value may be, to some degree, manipulated through its being adopted as a strategic tactic.

Segmentalism between departments furthers the manipulation of the family imagery especially when the individual departments' group egoism is compounded with their claim of expertise in the formation of corporate strategy. It is a real aspect of modern business arena that a number of occupational or functional groupings are competing to establish supremacy over the area of strategic discourse. In addition to accountants, there are marketing people who claim expertise over assessing products and market potential. There are also information technology experts who propound the centrality of IT to organisational problem solving as well as arguing that technological requirements are significant determinants of organisations' structures and market opportunities. There are also increasingly 'human resource' professionals stepping into the breach vacated by industrial relations and, to a lesser extent, personnel management, with a view to linking these issues more directly with 'corporate strategy' (Knights and Morgan, 1991; 265). The formation of the supremacy of each occupational expertise takes on a cultural characteristic because the members of each group collectively have a firm belief in their supremacy of expertise and the belief is discursively constituted through the generations and by the connections with the external professional associations. And much of the expert's power lies in the ability to pronounce on what can and cannot be seen (Munro, 1993;266). However, if these groupings are done on the basis of supremacy of occupational ideology, it is likely to bring about segmentalism (Kanter, 1983) which recognises a culture in which 'them and us' distinctions exist not just between senior and junior people, but between members of different functions, departments, and genders (Watson, 1994;145). As a result, the moral expressions of family imagery are likely to be expediently used for consolidating the group cohesiveness within individual departments, leaving the relations between the individual departments separated. In short, segmentalism is brought about as the effect of the individuated imposition of accountabilities, which is effected by corporate culturism.

Another example of weakening the degree of 'logical consistency' was the implementation of 'quality agenda' in Edinso. It was by means of the very 'quality agenda' that Edinso tried to change 'a whole sort of culture quite significantly towards serving the customer and getting things done right first time'. However, the legitimacy of changing a whole sort of culture is confined to Edinso's core values like 'serving the customer' and 'getting things done right first time'. A point threatening the degree of logical consistency by the incorporation of quality into Edinso's corporate culture is the quality's elusiveness to definition. As Munro (1995;30) puts,

> Quality is a movable feast, which has the capacity to redefine itself towards 'quality being free', at the Philip Crosby 'conformance' end of

> the spectrum, or towards a call for 'thriving on chaos', in the Tom Peters emphasis on 'excellence'. Quality's elusiveness to definition appears to be part of its resources.

However, I argued in the empirical illustrations that quality's elusiveness to definition was quite expediently exploited by the members. In combination with the quality's elusiveness to definition, such collective ethos as delegation, openness, team work, team briefing was reinvigorated under the quality regime and was intended to function expediently for corporate performance. As Kerfoot and Knights (1995) argue, this restoration of some *form* of collective commitment and self-discipline among individualised and often fragmented workforces is an important, if not consciously directed, consequence of quality programmes. However, it is one thing to say that some *form* of collective commitment and self-discipline was restored. And it is totally another to confirm whether such *form* was practically moulded into concrete outcomes of collective unity in a substantial sense. That is, an officially espoused front feature of sharing - unity - is not consistently observed at the backstage of sharing; rather 'division' is performed. In the case of Edinso, an official espousal of sharing good ideas through open door communication tended to bring about the effect that openness was likely to be confined to those ideas which must be contributory to corporate core values to the exclusion of any other competing views. A morality of openness was seen to be fractured when it was delivered with an insinuation that the superiors' time was money, and consequently amplified the distance between superiors and subordinates. It was also found that the Team Briefing System in Edinso was perceived by the members as only a structure-added form of organisational communication which amounted to less than a lauded decentralisation of decision-taking because it did not disseminate much important information which the members anticipated to share.

The 'Q-tack advice' in Edinso was viewed by some managers to be a main surveillance mechanism which exacerbated the members' estrangement from the pretence of moral legitimacy the TQM seeked for. Given that surveillance path can be constructed in the modern company around concepts of quality not costs (Munro, 1995), at stake is the degree to which the members feel a sense of moral cynicism about the confounded logic of TQM for a cultural change. It was notable that the managers in Edinso had a subjective interpretation of the 'Q-track advice', which was contrary to the quality programmers' anticipation that it should be regarded as an objective system. On the surface, the 'Q-track advice' looks like a fault-reporting device. But, beneath the surface, it is a sort of comprehensive check-list of the members' everyday work in Edinso. The significance of this checking device is accorded in that it is a consummate standard by which to measure the effectiveness of all the moral emphases put through the new managerialist practices in Edinso. Such moral expressions as 'family-imagery', 'delegation', 'openness', 'team work', 'team briefing system' were intended to harness the members' motivating power to accomplish a higher level of corporate performance. Given that, it is understood that the 'Q-track advice' is a systematic control device to measure the degree to which members devote to their work imbued with such moral expressions which are in turn geared to corporate performances. As a technical version of the members' accounts, the 'Q-track advice' is intended to serve the function of moral technology by which to check when and where the members' use of moral expressions associated with 'quality' and 'profit' is displayed. Though the content of Edinso's 'Q-track advice' does not seem to directly convey the corporate management's intent to appropriate it as a moral technology, their selective use of information gathered through the surveillance technique enables them to intelligently monitor the distribution of necessary resources among a list of moral expressions. The development and continued refinement of surveillance systems using computer-based technology can provide the means by which management can achieve the benefits that derive from expedient appropriation of moral expressions while retaining authority and disciplinary control through ownership of the superstructure of surveillance and the information it collects, retains, and disseminates. In short, though moral values endorsed by TQM are enacted to pioneer a cultural change in Edinso, they are simply degenerated into the fractured moral expressions by being exploited as a means to more intelligently monitor the ways in which the moral expressions are used by the members. The surveillance mechanism is aimed at intensifying the individuated accountabilities whereas the team-based practices of TQM are espoused by the collective ethos of sharing. Indeed, the incompatibility is significant between the collective ethos of sharing and the individuated imposition of accountabilities both of which are managerially intended by the quality agenda. As a consequence, the logical consistency of Edinso's corporate culture is weakened.

The notions of 'family atmosphere' and 'quality agenda' were the components of Edinso's corporate culture at an internal level. In contrast, both Edinso's relations with IFAs and Edinso's Ethical Unit Trust as its product were the mediators to convey Edinso's internal manifestations of corporate culture to other stakeholders at an external level. Under the guise of independence, the status of IFAs was very demanding such that most of the managers in Edinso had to satisfy IFAs in ways that pleased IFAs. The managers' ambivalence was captured in both their scepticism about the authenticity of IFAs' independence and the corporate management's managerial intent to utilise the IFAs' assessments as objective indicators of the members' individual performance. Because the IFAs' criteria for evaluating Edinso in terms of its recommendatory suitability are mainly confined to Edinso's financial performances to the exclusion of other non-fiscal performances accomplished by the members, it would very likely be suspected that the corporate management's staunch support for IFAs cannot be compatible with other components of Edinso's corporate culture. The members may perceive a difficulty in approving of the compatibility between the enactment of non-fiscal personnel policy like 'family atmosphere' and the implementation of performance-related pay on the basis of IFAs' objective indicators of the members' individual performance. As far as the degree of internal compatibility between the different components of Edinso's corporate culture is questioned by the members, the collective meanings and their binding force which are accorded credibility by virtue of corporate culture come to decay because Edinso's corporate culture loses its persuasive power in respect of its implied ethical integrity.

The context in which an ethic of independence was extensively appropriated included the would-be policyholders who had to be given information only about Edinso's financial performances. Information asymmetry like this is a stimulator for inclinations to use moral expressions in a narrowly defined way. Even the policyholders may come to restrict a scope of interpreting the ethicality of independence in a financially advantageous way for themselves. This short-termism of the policyholders cannot be laudable because their microscopic attitude not only cuts off the opportunity for their own independent discretion by which to raise their own views to Edinso's business practices, but also fosters the IFAs' tendency to overrule Edinso by means of its proclaimed status of independence. Eventually, an ethic of independence is socially and structurally manipulated through the process in which independence as a moral expression is shared among IFAs, Edinso, and policyholders. The mechanism that moral expressions are exploited by Edinso and its external stakeholders in collusion was also embodied in one of the Edinso's products; Ethical Unit Trust.

Edinso as an institutional shareholder was required to show as impeccable an image as possible to the policyholders of the unit trusts not only because doing so can attract a greater number of ethically conscious investors but because as the ratio of concentration of institutional shareholdings becomes high, so the shareholder responsibilities are at stake. For if the beneficiaries of pension funds, and the owners of insurance companies and of unit and investment trusts, were more demanding in respect of their property's performance, those institutions would in turn have to be more responsible in their capacity as shareholders (Sternberg, 1994;208). However, my analysis of the ethical trust in the empirical illustrations argued that Edinso as an institutional shareholder, responsible for the performance of the policyholders' funds, was not genuinely committed to their supposedly indirect contribution to the enhancement of ethical standards of ethically screened companies for investment. Priority was given to the financial return through the channel of Ethical Trust rather than to the confirmation of its relevance for a change in the invested companies' ethical standards. This passive attitude was exhibited in the very passivity of the ethical criteria themselves which were applied to the screening of companies. As is well described in **[Appendix 4]**, 'passive prohibition' rather than 'proactive encouragement' is typical of the ethical criteria. Accordingly, the policyholders' ethical attitudes which were identified were quite remote from genuine and proactive concerns with the ethical standards of the companies invested. Moreover, a closer examination of Edinso's Ethical Trust showed that Edinso's official proclamation to be an agent capable of managing the policyholders' ethical commitment was itself ethically problematic. Not only that the policyholders' ethical concerns fall short of their integrity in that they are ignorant of their very agent company's internal status of ethical standards, but that Edinso members' concerns with their company's ethical product remain estranged to the extent that they share only its moral expressions. Indeed, moralisation of the institution is one thing; but, adiaphorised actions are another.

Given that Edinso's internal status of ethical standards is supposedly relevant for accommodating the would-be policyholders' ethical aspirations, the logical consistency of Edinso's corporate culture must have concerned the policyholders. Evidently, however, such concerns seemed to be out of focus and there seemed to be no questioning even on the part of the members in Edinso about the relevance of Edinso's internal status of ethical standards for its qualification to handle the Ethical Trust itself. Relatedly, Robertson and Schlegelmilch's (1992) findings about the differences in ethical policy implementations between U.K. and U.S. are suggestive. U.K companies are more likely to communicate ethics policies through senior executives, and U.S. firms tend to rely more on the Human Resources and Legal departments. U.S. firms are especially concerned with employee behaviour which may harm the firm, while U.K. managers tend to be more concerned with external corporate stakeholders than with employees. Given this tendency, the discrepancy between Edinso's actual status of ethical standards and its officially professed status for window-dressing is understandable to the extent that U.K. managers tend to be relatively keen to the relationships with external corporate stakeholders rather than the relationships with internal subordinate employees. As long as Edinso is more concerned with winning favour with external customers and in turn the policyholders are more interested in the tax advantage gained by their engagement with the Ethical Trust, what is missing is a concern about the logical consistency of Edinso's corporate culture, which is to be perceived by the members in Edinso. In short, the ethical trust is only a medium through which both Edinso and policyholders can attain the purported financial gains in virtue of the moral expressions it conveys. In contradiction to a pledge of corporate culturism to secure a moral fold from the moral vacuum of society (Dahler-Larsen, 1994), Edinso's corporate culture is devoid of integrity both by failing in the concerted management of cultural manifestations within Edinso and exploiting them instead in pursuit of marketability of moral expressions which are tapped from those cultural manifestations.

To recapitulate the arguments so far, it was understood that the cultural components of 'complexity' and 'competitiveness' were regarded as external constraints upon Edinso and thus deployed as legitimate causes for the corporate management to rationalise their prerogative in managing Edinso's corporate culture. It was also reasoned that the members' incompetence to cope with the managerially legitimated turbulent environment had recourse to the corporate management's paternalistic calibre of managing the members' incapacity. The enactment of 'family atmosphere' and 'quality agenda' as a family resemblance to help with the members' incapacity resulted in the reinforcement of their dependency upon Edinso and accordingly the pre-existing corporate ideology like bureaucracy. When Edinso's corporate culture is manipulated in this way, at stake is 'causal consensus' that is the degree of social uniformity produced by the imposition of culture by one set of people on another through the whole gamut of familiar techniques - manipulation, mystification, legitimation, naturalisation, persuasion and argument (cf. Chapter 3). I suggest that a barometer for measuring the degree of causal consensus is the members' ambivalence to the imposition of Edinso's core values which were designed to be conveyed through the corporate culture. The ambivalence was a part of the cultural effects in Edinso in that the members were recognisant of the Janus-like fragments of morality which were made by detachment of the intrinsic nature of morality towards an extrinsic appropriation for corporate purposes. For instance, the family metaphor is an incisive example showing the members' ambivalence which is antithetic to the causal consensus. On the one hand, the family metaphor works to empower the creation of space within the organisation that extends the scope for identity work. On the other hand, identity is now that which is to be forged more completely within the work space; the family metaphor is a space of representation which is being constructed to make the notion of work more complete and, further, in expanding the forms of work, which has the potential to colonise the employees' identity work (cf. Munro, 1995). Just like the dynamics of paternalism, an abuse of the family metaphor brings about a residue of fractured morality which may threaten the conditions of possibility for 'causal consensus'.

On the face of it, 'causal consensus' can appear to be existing in respect of behavioural uniformity apart from the members' cognitive ambivalence. This is more so under the totalitarian regime as was incisively instantiated in the glaring case of German Fascism where considerable behavioural uniformity could co-exist with both substantial doctrinal inconsistencies and significant mental reservations in the population (Archer, 1988:5). Significantly, the discrepancy between 'logical consistency' and 'causal consensus' is even characteristic of corporate culture in terms of fragmented morality. It is so complicated that the members are obliged to have recourse to the totalitarian nature of corporate culturism because they are incapable of coping with the complicated discrepancy between 'logical consistency' and 'causal consensus' of corporate culture. Indeed, as was discussed in Chapter 4, the politics of autonomy in line with a new managerialism's presumption on the postconventional level of moral capacity of the members obliges them to choose a reliance upon the more powerful authorities that can control the complicated dynamics of corporate culture. Consequently, the totalitarian scheme of corporate culture is produced and reproduced, being legitimated as a corporate sanctuary where the members' helplessness caused by such a complicated discrepancy can be redeemed. Among those members are the *managers* who may suffer more delicately from that helplessness because the totalitarian scheme of corporate culturism obliges the managers as middle groupings (cf. Chapter 4) to be brought into the labour process, exacerbating the cultural effects of fragmented morality. As an account of a personal interview with a manager in a telecommunication services company suggests (Watson, 1994:158) :

> "There is a sort of disease here. And it could be the death of us. We set out to do some really good things.(...) TQM seems to me the only reasonable way to manage a high-tech operation. Team briefing's a good idea, problem-solving teams are a good idea. But look at what we do with all these things. We give them a fancy name, we hype them up. We over-egg the pudding with launches and posters and pamphlets and glossy brochures and pocket-cards. People expect the world. It is as if the company grabs at every good idea that comes along and treats it as if it were a magic fad, a new cure-all. If only we would take these management good ideas to heart and incorporate into some basic hard work. Then we would get there. Instead of that we keep chasing rainbows; going through the motions without thinking out properly what we are doing things for."

Indeed, it is one thing to exaggerate the efficacy of all the management good ideas by giving them a fancy name and hyping them up; however, it is questionable whether those ideas really guide the managers to identify what they are doing things for. The discrepancy embedded even in this duality of management ideas makes managerial work more difficult.

Managerial Work as A Composite of Unity and Division

The arguments in this thesis focused on the *managers* as subjects who deliver the messages of new managerialist discourses. As moral subjects whose dispositions may influence, and be influenced by, the corporate management style, the managers' middle status was highlighted with special reference to the labour process into which they were brought. Ambivalence was seen to be the proper signifier to depict the managers' dual characters. Their sceptical attitude to the imposition of corporate core values pertains to their resistant side of ambivalence in the form of raising competing views. Conversely, the existential need of maintaining membership in their company obliges them to acquiesce to corporate demands. These two opposing sides of ambivalence spark the managers' multilateral aspects of ethical subjectivity as was discussed in Chapter 4. I suggested that the managers' strategic conduct of sharing expressions is, on the one hand, congruent with their resistant aspect of ambivalence in that it is intended to secure their identity work. On the other hand, their strategic conduct of sharing expressions is construed to be congruent with their consenting aspect of ambivalence to the extent that they partake in a complicity to appropriate the use of expressions associated with the corporate core values like 'quality' and 'profit'. The effect is that both ways of strategic conduct of sharing expressions are likely to be conditions of possibility for the manipulation of morality.

Indeed, the conduct of sharing expressions does mediate the ways in which morality is socially manipulated. In recognition of the managers' inevitable proclivity towards consent to corporate management, their self-identity can be characterised as 'politician's wife'. Despite her realm of discretion for self-determined competing views, she finds herself to be subjected to, and accustomed to, the political expediency which would also lead to the manipulation of morality. This is more so in the business arena because the power effects of corporate strategic discourse reflect and sustain a strong sense of gendered masculinity for male management (Knights and Morgan, 1991;262). Much evidence which shows the female managers' stronger attachment to ethical standards (Whipple and Swords, 1992; Akaah, 1989) suggests how much injustice is done in business dominated by the prevailing power relations and that ordinary managers are entrapped into the imperatives of corporate strategic discourses. Though my arguments do not focally concern the feminine management discourses, this metaphor seems appropriate in order to highlight the subservient destiny of managers situated in the capitalist labour process.

The dual characters of managers, composed of 'part of capital' and 'part of labour', mediate their alternate strategic conduct within the context of the corporate strategic imperatives. The managers on the role of 'part of capital' were required to take on corporate entrepreneurship. Pressing managers to develop new ideas was occasionally encountered in the case of Edinso, too. Fulop (1991) provides a critical review of a number of approaches to corporate entrepreneurship by focusing on the role and fate of middle managers as corporate entrepreneurs. First, entrepreneurship or excellence is often made synonymous with rationalisations in labour, technology and management structures occurring within large organisations and it is here that certain non-entrepreneurial middle managers are considered victims of change. In the 'excellence' literature there is little room for anything else but an innovation-at-all-costs ideology on the part of corporate leaders so there are few opportunities for non-entrepreneurial managers to succeed. Second, the proponents of an innovation process model, which uses a strategic planning approach to isolate the role of middle management in instigating certain types of radical innovations, have been cautious about positing an entrepreneurial role for the middle managers in large organisations. Studies of internal corporate venturing (ICV) (Burgelman, 1983; quoted in Fulop, ibid.) highlight the often vicious, paradoxical and devastating fates of many middle managers as corporate entrepreneurs. Last, the resource mobilisation approach has captured the middle ground on corporate entrepreneurship and has unambiguously argued for middle managers as the vanguards of change and organisation-wide innovations (Kanter, 1984; quoted in Fulop, ibid.). The resource mobilisation model is premised on a normative view of power in which empowering middle managers is advocated as a vital part of stimulating corporate entrepreneurship. (Fulop, ibid.;27).

Indeed, the status of the middle managers is so vulnerable that it is hard to see possibilities for their sticking independently to their chosen values. This is understood as a context which obliges them to stand comfortably with their strategic conduct of sharing expressions. Insofar as their act of shared expressions is more likely to be characterised as their resistance to corporate strategic discourses, this act of sharing expressions is bound to convey their competing views. By contrast, if their attitude is more of collaboration with the corporate management in respect of shared expressions, such collaboration would make their own competing views marginalised or silenced. To be sure, middle managers must undertake tremendous challenges as much from their internal subjectivities with which they should come to terms as from the external environmental conditions. In this vein, the role of 'part of labour' required of managers is brought into prominence as their moral aspirations for alternative meanings are restricted by the process in which they are obliged to share the expressions in corporate ways which are bound up with the imperatives of corporate strategies.

As was discussed in the previous section, the incompatibility between the collectivising ethos of shared values and the individuating practices was a major reason for bringing the managerial labour process into relief. As deliverers of the corporate messages of shared core values, the managers are bound to urge their subordinates to share the collective ethos of corporate values. In contrast, another co-existent corporate practice of individuating accountabilities among different managers and departments prompts the individual managers to apply it to both the management of their subordinates and the management of their managerial province. Consequently, at the backstage of sharing is the compelling imposition of intensified and individuated accountabilities upon the managers and their subordinates. Though these two supposedly incompatible methods to control employees to increase their performance might deem to be effective, the side-effect is that the managers are left with a cycle of moral cynicism and dependence because they have to recognise inconsistencies in the moral discourse of new managerial practices.

I argue that the constitution of their moral cynicism tends to be structured through their interactions with 'corporate codes of ethics' as organisational rules and 'new managerial discourses' as corporate strategy. These corporate rules and strategies convey a dual nature of managerial performance towards a set of goal-oriented activities; exploitative and emancipatory. At face value, these rules and strategies endorse an orientation towards emancipation (autonomy, delegation, communal relationship, integrity, openness, fairness and the like), but their implicit rationality embeds an exploitative character (intensification of hierarchical accountability, distancing, inequalities, bureaucracy). At the heart of the interactions between managers and corporate rules as well as strategies, therefore, lies the assumption that the managers' conduct is bound to take on the dual characters. Conveying their ambivalent attitudes to the corporate imperatives of shared core values, the managers' conduct is expediently taken upon those rules and strategies. Insofar as corporate codes of ethics are projected to be advantageous for their managerial performances, they appear to unite with the ethicised climate of the business practices (as was discussed in Chapter 3 with respect to the instrumentally ethical managers). However, because unity is a precarious tactic rather than permanent commitment, it is only moral expressions that are shared by the managers in their acquitting themselves in this ethicised business practice. Moreover, their deportment to the new managerial strategies also tends to be Janus-like. They may appear to unite with the collectivist ethos of family resemblances and deliver the moral expressions contained in the corporate strategies. However, they become sternly divisive when they have to secure their province of expertise in the milieu that the pursuit of 'success' through their expertise is indispensable to the security of their precarious employment conditions. Distancing themselves from other competing views on their expertise reproduces the bureaucratic practices within their managerial province, which the collectivist ethos of unity, advocated by the new managerial discourses as family resemblances, is alleged to resist.

As was discussed in Chapter 4, managers as the middle groupings in particular are situated at a most vulnerable status. Their status is characterised as expedient to the extent that their act of sharing (unite and divide) is flexible between capital and labour. The implication of this 'undecidability' relating to the study of culture in a company is that the process of creating a shared set of meanings for managing culture within a company is always incomplete and continually resisted. It follows that managers are rather prone to deploy a tactic of appropriating the meanings in an expedient way and are detached from the authenticity of those meanings. This act of detaching is congruent with the managers' strategic conduct of sharing moral expressions in the milieu of their positions as accomplices with corporate management. Their engagement with the complicity to exploit moral expressions through corporate strategic discourses is calculated to provide them with a rationalisation of their successes and failures. Constituting their subjectivity as particular categories of persons who secure their sense of reality through engaging in strategic discourse and practice brings about the power effect that it sustains and enhances the prerogatives of management and negates alternative perspectives on the company (Knights and Morgan, 1991: 262). However, the other side of the managers' own ambivalence can never be negated at the same time.

Indeed, the managers' ambivalence is a big blow which is latent in their discursive consciousness and is able to influence the outcomes of all the good management ideas. The potential of their self-efficacy lies in their status of middle groupings, in which they can expediently manoeuvre the strategic choice of unity and division. The dynamics of unity and division was propelled and constituted by such new managerial strategies as corporate culture and TQM which were premised on the ethos of sharing. To be sure, an appreciation of the labour process which managers are brought into presents a stark contrast to the normative arguments held by the stakeholder management theory (Freeman, 1984). Though the stakeholder management theory holds a normative stance that managers should be accountable to such stakeholders as shareholders, employees, suppliers, publics (Donaldson and Preston, 1995), the managerial labour process is most apt to leave the managers accountable to no-one in particular (Brittan, 1996). The mechanism of 'shared expressions' under the totalitarian (or, bureaucratic) scheme of new managerial discourses mediates this anarchic state of 'rule by nobody'. This leads to a question of where morality is directed at. Is it directed at the moral subjects' self-conscious reflections of morality? Or is it directed at the "other"? Is the "other" typified by the corporate appropriation of morality? Let me attract the reader's attention to these questions which I suggest would be helpful for presenting some conclusions in the final chapter.

CHAPTER 8

CONCLUSION

Within the broad area of business ethics, most empirical studies have been conducted with a relatively limited scope of interests. Following the American style of behavioural research, the pattern is to adopt two or three variants to explain the mechanism in which moral and ethical concerns influence business transactions. This then opens the way to an almost inevitable slippage between correlation and causation. In contrast, I have tried, in this thesis, to examine accounts in a way which avoids reducing the complicated process of ethical contestations in modern business firms to 'variables'. My approach has been to draw on accounts as offering a 'thick description' of ethical reflections on new managerial discourses. In this respect, my research forms a contrast to most business ethics research which employs quantitative methods, such as questionnaires but some additional limitations in my approach should be noted.

Every social research cannot but have some limitations in terms of its research directions and capacities as well. This dissertation is no exception. First, in limiting my study to managers, the research does not embrace the insights of the lower-level employees like clerks; the managers' subordinates. This limitation seems critical because the biting point of ethical conflicts or dilemmas is formed around confrontations between the dominant interests of the relatively higher classes and the competing interests of the lower classes. This said, attending to the discourse of managers was part of a deliberate attempt to locate ethical dilemmas within the practices of managers themselves. Nonetheless, further studies are required which broadly investigate the differing levels of class interests in the light of ethical contestations. These studies are expected to explore the ways in which the prevailing power relations in companies are constituted and sustained in a discourse of 'sharing'. Second, my research makes no claim to access managers' lived experiences. Though I took an interest in ethnography as a qualitative method for business ethics research, I was not able to conduct a method of 'participant observation' which was a vital element for a more complete ethnographic study. In order to grasp the deep-seated interactions in members' day-to-day practices, conducting a longitudinal study as a member of the investigated organisation is very important.

In spite of this limitation, the analysis of managers' accounts tried to delve into how the managers responded to new managerial discourses in their everyday practices. To cross-check the accounts of the differing managers helped illustrate their ambivalence on corporate management's endorsement of corporate core values by virtue of new managerial discourses. Because the accounts convey the managers' intent to justify their conduct, the accounts were considered by me to be displays of perspective, or moral forms and offered me access to the 'forms of expressions' which the managers used to 'move' each other in day-to-day activities. I also predicated the accounts on the assumption that the sovereign creative power of the subject - free to define situations according to a range of more or less competing definitions and interpretations which are derived from a social vocabulary - must be seen as constrained by and subordinated to the imperatives of corporate strategic discourses. In consequence, it is important to emphasise that the subject is not the passive site of consent to socially constructed discourses and knowledges, but is rather the site of their rejection or transformation. Indeed, the merit of the managers' accounts is to represent, from a diversity of perspectives, the practices that morality is corporately appropriated. In drawing together the arguments advanced in the thesis, a summary is now given to re-highlight a theme of how morality is corporately appropriated in the context of new managerial discourses.

Chapter 1 introduced a preliminary context where increased moral concerns in the business arena were thrown into shape within the fold of business ethics as an academic discipline. Drawing upon Kohlberg's theory of moral development by way of a classificatory scheme, I highlighted an evolutionary feature of moral issues in terms of 'unethical behaviour', 'whistleblowing', 'corporate code of ethics', and 'corporate social responsibility'. In recognising the confrontational positions of moral subjects who concern the moral issues, the different classes of 'corporate management' and 'employees' were brought into focus. Importantly, I argued that the corporate management are principal in taking the initiative of making up moral concerns and handling them in a *corporate* way, rather than in a way that the moral concerns are self-consciously reflected and criticised. The effects of this 'corporate moral leadership' were found in parallel with the stages of moral measures taken in the discourse of business ethics.

I pointed out in Chapter 1 that these corporate practices of moral measures to monitor members' conduct were mainly directed at the *other* rather than oneself. For instance, members might be, I suggested, reluctant to blow the whistle on their own misconduct. Insofar as the members' reluctance is caused by their immediate wants to evade responsibility, this is illustrative of an effect of the corporate moral leadership which is applied to the conduct of whistleblowing. The members' conduct of whistleblowing is not based on their 'self-conscious formulation' of the ethical values which should illuminate their own misconduct, too. The members' conduct of whistleblowing is governed by their subjective wants deriving from the prevailing system of whistleblowing in which their own misconduct is silenced. Therefore, their actions of whistleblowing are bound to be directed only at the others' misconduct which is proscribed by corporate rules guided by corporate moral leadership. The authenticity of the *corporate codes of conduct* was also questioned in that the codes were unlikely to be applied to the corporate management's conduct and rather oriented to the protection of the firm from employees' conduct against the firm (Lefebvre and Singh, 1992). I argued that the codes might be appropriated for corporate purposes in virtue of the employees' consent to ethicality which is derived from the prevailing system of ethical values which the employees take as given in the form of "ethical codes". This is so when the ethical codes are intended both to avoid the disadvantages of government regulation (Beauchamp and Bowie, 1979) and to control the employees' compliant actions to fit with the corporate demands. Significantly, the codes are peripherally directed at the other - protection of the firm from employees' misconduct, avoidance of government regulation, and control of employees' compliant action - and not centrally directed at improving ethical climate of a company. The notion of *corporate social responsibility* was also connotative of an effect of corporate moral leadership which was conveyed chiefly by corporate management. The corporate management's endorsement of corporate social responsibility is aimed at securing their corporate image in conformity with socially desirable anticipations which they take as socially given. However, their social conformity through endorsing corporate social responsibility may intend to serve the window dressing for the company's corporate image which conceals unethical practices within their company. If it is the case, then such a corporate moral leadership embodied in corporate social responsibility is self-deceptively directed at the other like social desirability and not directed at the company itself. Indeed, the conduct of both corporate management and employees, governed by corporate moral leadership, is doomed to appropriate morality in a corporate way that is apart from an authentic level of self-reflections of morality.

On the basis of these understandings, I argued that such new managerial ideas as 'HRM', 'Corporate Culture', 'TQM' are also characterised by corporate moral leadership and intended to provide corporate management with ways to overcome the shortcomings which emerge from those moral measures. By presuming employees' readiness to respond to ethic-relevant situations in an autonomous manner and equipping them with a degree of discretionary autonomy, the new managerial ideas seem attentive to nourishing employees' capacity for moral autonomy and reasoning. The presumption is that employees' practical autonomy can contribute to a synergy effect of reaping a higher level of effectiveness by means of the enacted ethos of shared values. Moreover, the new managerial discourses are expected to be able to elicit members' extra commitment to a company beyond a scope of engagement manifested in the corporate codes of ethics. But, the new managerial discourses' endorsement of the employees' moral autonomy and reasoning may disguise its implicit intent. It is, I argued, calculatively intended to arouse the individual employees' moral self-efficacy to detect their own misconduct which is considered harmful for the company. In summary of the different arguments in chapter 1, morality in the business arena was held to be very susceptible to corporate management's appropriation. Accordingly, employees are also induced to partake in a complicity that appropriates morality in a corporate way. The labour process which employees are brought into may exacerbate the conditions of possibility for the corporate appropriation of morality, distancing them from an authentic level of moral reflections. A recognition of these points differentiates my position in the discourse of business ethics from the mainstream normative stance to business ethics. Importantly, a moral critique of a new managerialism is viewed to serve 'a thick description' of how morality is problematised in the business arena.

Recognising that moral order is accomplished by collective agreement, the new managerial discourses are premised on an ethos of shared values. In criticising the managerial prescriptions, however, that which is disputed in this thesis is an epistemological question of whether the corporately espoused values can be shared in such a way as to meet the culture programmers' managerial intentions. Discussing the literature which demonstrated the existence of "ambivalence" in the form of the bottom-level employees' resistance, or a diversity of cultural manifestations like differentiation, ambiguity and fragmentation (Martin and Meyerson, 1988), I proceeded to question the ethos of shared values by contending that only the expressions of the values can be shared. The importance of this contention is to spell out a distinction between 'managerialist prescriptions' and 'descriptive ethics'. The ethos of shared values as a tenet of corporate culturism seeks its legitimacy on the ground of an ethical imperative of 'ought'. A crisis of 'meaning' in society (Dahler-Larsen, 1994), market pressures and the like are the cues for legitimating the culture programmers and practitioners' insistence that values, especially corporate core values, *could* be shared and *should* be shared.

But, beneath the corporate appropriation of the ethical imperative (the 'ought') is a reality that employees' competing views are marginalised because they are considered as standing in the way of implementing the corporate core values. This is illustrative of a contradiction embedded in corporate culturism because marginalising the employees' competing views against corporate moral leadership is itself in violation of 'fairness' as a basic standard of corporate morality. Indeed, there is a serious discrepancy between 'managerial prescriptions' and 'descriptive ethics'. Apparently, the ethical import of the descriptive ethics is put on the categorical imperative (Kant, 1785) of 'is' in contrast with 'ought'. A descriptive understanding of how shared expressions are used in the context of new managerial practices not only problematises the moral prescriptions of a new managerialism but also helps recognise the extent to which morality is manipulated through the medium of shared expressions. To be sure, the descriptive ethics is aimed at providing a thick description of how the corporately espoused moral values lead to other competing moral issues in parallel with both the marginalisation of the members' competing views of morality and the use of moral expressions in the context of new managerial practices. Understanding the use of shared expressions in the context of new managerial practices requires some concepts which are the effects of shared expressions. For this purpose, Chapter 2 discussed the notions of 'fragmentation', 'distancing', 'detachment' along with the notion of 'social manipulation of morality' as the effect of an over-insistence on shared expressions.

Initially, the notion of 'circulated phrases' was useful to develop the concept of shared expressions. It was crucial to recognise that the phrases were bound to be embroidered with mixed messages. The phrases convey employees' ambivalence on the corporate imposition of corporate core values. Though some particular phrases can be circulated to confirm the employees' aspirations that they have autonomy to define the reality according to their competence, a divisive practice of sharing is also accomplished through the circulation of phrases which are selected for validating corporate core values. Thus, a conceptual finding in Chapter 2, believed to contribute to a discourse of corporate culture, is an identification of double-meaning in the word of 'share'; that is, unity and division. Whereas 'unity' is the front feature of sharing and officially espoused *under* the patronage of its implied managerial prescriptions, 'division' is the backstage feature of sharing and unofficially rendered to be existing in want of a proper diagnosis *with* the guidance of descriptive ethics. The notion of shared expressions is necessary and adequate for grasping the mechanism whereby moral values connotative of 'unity' are actually divided and fragmented at the backstage of sharing. To the extent that the expressions are directed and narrowed down in corporate ways and that only those expressions calculated to do good for corporate core values are allowed for circulation, its effect is that morality is socially manipulated through the medium of shared expressions.

What I attempted to explicate in Chapter 2 was the likelihood that corporate management as the agent of corporate culture programmes were not authentically committed to the engineered values. All they share with their employees are the expressions of the values. This expedient use of expressions is most likely to lead to an effect of detachment. That is, the properties associated with the values are appropriated for managerial purposes through a process in which these properties are detached from the authentic values and attached to corporate performance. Though this detachment effect is morally questionable to a high degree, it tends to be perpetrated by the managerial ideology of normative control which is legitimised in the name of corporate culture. I argue that the more the corporate engineering of values seeks its legitimacy by mingling them with moral norms (Kunda, 1992), the more the sovereignty of corporate culture as the norms tends to take on an incipient totalitarianism. Only such moral expressions as are considered to do good for corporate core values will be accepted by the dominant corporate management. Thus the tendency is for other competing views of morality to be excluded, giving rise to a totalitarian aspect of corporate culture.

In Chapter 2 I discussed such concepts as 'fragmentation', 'distancing', and 'detachment' in order to explicate the effects of shared expressions which are used in the context of new managerial practices. I pointed out that a crucial contradiction of corporate culturism consists in the incompatibility of its espoused value of 'wholeness' with its resultant actuality of 'fragmentation'. I also argued that the opposing actions of 'inclusion' and 'exclusion' mediate the constitution of a totalitarian scheme of corporate culture. In recognition of a putative separateness of corporate culture companies from a general society, their practices to appropriate moral norms are bound to be arbitrary and selective by including corporately screened views of morality and excluding other competing views. This practice of separation is penetrating the managers' province of expertise in their relations with subordinates. The managers' expertise is celebrated in the schemes of corporate culture and TQM where expertise is regarded as being crucial to 'success'. However, drawing upon Bauman (1989), I argued that such experts as senior managers and middle managers facilitate division rather than unity which is espoused by the ethos of shared values, and their expertise legitimises the divisive practices. Indeed, 'expertise' was argued to be a method to keep distance from labour and simultaneously the effect of a corporately espoused ethos of shared values.

Expertise is used to help legitimate the management's directing of the shared expressions in particular ways that are in accordance with such corporate core values as 'success' and 'quality'.

In line with the main thrust of the thesis to examine how morality is corporately appropriated, the notions of 'moral neutralisation' and 'moral manipulation' in Chapter 2 were considered as the effects of corporate appropriation of morality. Because the manipulation of morality is basically predicated on moral subjects' expedient attitude to the authenticity of morality, it was important to explore more tacit ways in which morality was marginalised and made absent in its due course of presence. The techniques of moral neutralisation (Vitell and Grove, 1987) showed that stakeholders developed and utilised arguments to exonerate themselves from self and social criticism concerning 'unethical' business practices. Bauman's (1990) complementary arrangements for moral neutralisation were more illuminative of the ways in which morality was marginalised and made absent in its due course of presence. The conduct of 'moral manipulation' suggested that morality was intentionally 'engineered' and 'exploited' for corporate purposes. Greenberg's (1990) distinction between 'being fair' and 'looking fair' was incisive to identify that fairness was a socially constructed reality for corporate impression management. Drawing upon Kunda's (1992) study of Tech corporate culture, I argued that the obligatory force of corporate culture could be an impetus for manipulating moral values which were generated within the company and preserved in distinction from a general society (Dahler-Larsen, 1994). Indeed, morality is socially manipulated by the mechanism to produce social conformity and obedience to prevailing power relations within the company. The strategic conduct of sharing expressions was seen to mediate the manipulation of morality because the expressions were vulnerable to arbitrary appropriation. Eventually, morality is peripherally directed at the other like prevailing power relations in the company and not centrally directed at moral subjects' authentic level of self-conscious reflection of morality. This contradiction arising out of the conflict between the 'unitary' feature of sharing and the 'divisive' feature of sharing required a deep analysis of the notion of shared values, which was done in Chapter 3.

The arguments in Chapter 3 focused on the cultural effects which brought about ethical problems due to a binding force of collective meanings justified in the name of corporate culture. I referred to Marx's (1972) argument that 'What the capitalist pays is the values of the separate labour powers of a hundred individuals, not the value of their combined labour power' as a reason why corporate culture protagonists are eager to deploy the consensual feature of culture. Criticising the definitions of organisational (corporate) culture in respect of their monolithic emphasis on 'cultural integration', I argued for a need to dissect the myth of cultural integration in the light of Archer's (1988) analytic concepts. The notion of 'logical consistency' is useful for assessing a logical order between the components of culture. And the notion of 'causal consistency' is illuminating for the degree of social uniformity produced by the imposition of culture by one set of people on another. Corporate culturism purports to reap the benefit of collectivising the segregated labour power in virtue of the attempted degree of social uniformity among employees. However, an ethical problem remains regarding a divisive distinction between the subjects who are to control the manoeuvre of shared values and the subjects who are to be responsible for the outcomes of shared values. I argued that the incongruity between the moral expediency of 'excellence' and a nominality of an ethos of shared values lead employees to a state of moral anomie in that credit is attributed to the 'heroes of excellence' but the blame is unjustly laid upon themselves. Most of the successful companies in terms of gaining a huge amount of net profits ascribe their successes to the 'strong' corporate culture. However, their proclaimed fairness as part of the successful corporate culture contradicts the inequity evidenced both in the overpayment to top management and the dismissal of employees in the name of rationalisation. In short, the corporate culture company's mixed culture of 'guns and roses' is tantamount to a crucial contradiction of corporate culturism.

Contradictions embedded in the discourse of corporate culturism were also illustrated in the business ethicists' prescriptions to infuse morality into the tenets of corporate culture. The premise that "good ethics is good business" is at the foreground of cultural prescriptions of some business ethicists who contend that managers should behave ethically to increase 'shareholder wealth' (Sternberg, 1994). However, I discussed that these instrumentally ethical managers were agents who might behave expediently according to the volatile nature of corporate culture as a corporate strategy. Because the instrumentally ethical managers regard ethical values, infused into the tenets of corporate culture, as attributes of the corporation, rather than beliefs held by themselves, the instrumentally ethical managers are bound to comply passively with the corporately espoused ethical values. Their passive comportment is inevitable in the milieu that the corporate culture is something handed down from 'on high'. To the extent that they are demanded to follow the prevailing system of ethical values that they take as given from 'on high', the instrumentally ethical managers are conditioned to lose their own competing views of morality. Indeed, morality is peripherally directed at the other like the prevailing system of ethical values and not internalised into the instrumentally ethical managers' self-conscious reflections. This circumstance that managers should succumb to the corporate demands conveyed by corporate moral leadership brings into relief the labour process whereby managers are compellingly confronted with corporate strategic discourses. This was discussed in Chapter 4.

Chapter 4 was aimed at highlighting more strongly the effects of corporate practices to appropriate morality in a corporate way. Because the focal subjects in my fieldwork of interview were managers, my argument also focused on managers' subjectivity and their managerial labour. I pinpointed that managerial prescriptions based on an ethos of shared values is monolithic by silencing members' competing views and bracketing the discourse effects of corporate strategy implemented in the labour process. I also highlighted that when corporate culture is utilised as a corporate strategic discourse, it may become a means to reproduce the prevailing power relations rather than bestow practical autonomy upon members. The moral limits of corporate strategy within the prevailing relations of inequality (Freeman and Gilbert, 1988) are conflated with, and magnified in, the discourse of corporate culture because of a synergy effect delivered by the discourse of corporate culture. Given that the corporate strategy of corporate culture is intended to bring benefits to capital through the prevailing relations of inequality, its moral limits are escalated because the harms are simultaneously brought to labour in ways that are outside their own control (Hosmer, 1994: 19).

The corporate strategy to disseminate accountabilities among managers, argued in Chapter 4, reinforces the prevailing power relations in which managers are liable to constitute their subjectivity. Their subjectivity is mainly constituted revolving around the discourse effects of corporate strategy to the extent that the managers are demanded to sell their 'selves' (Knights and Morgan, 1991b). Indeed, the imperatives of corporate strategies drive the managerial work into the labour process. The managers' ways of consuming corporate strategies have an influence on the ways in which their subjectivity is constituted. Whereas their seemingly active involvement in the implementation of strategies constitutes a front side of their subjectivity, a backstage side of their subjectivity is liable to be passive involvement in the strategies to the extent that they share only the expressions of the corporate values imposed upon them. The labour process in which they are compelled to deliver and re-present the ethical mandates associated with the strategies is likely to exacerbate the conditions of possibility for the corporate appropriation of morality. Importantly, surveillance was central to recognising the burden of managers in the labour process. In addition to the functions of *translating* the mixed messages of corporate strategy (Watson, 1994), managers are assigned the task of surveillance as part of their managerial labour. The contribution of my argument concerning the surveillance mechanism is to bring into relief its use of moral obligations. I argued that surveillance is conducted on employees' accounts which are presumed to convey the degree to which they expediently display moral expressions pertinent to the corporate values of 'quality' and 'profit'. Managing, whatever else is involved, is partly accomplished by a surveillance over 'expressions' or the use of expressions through which morality is conveyed in an ethos of sharing.

This understanding of managerial work implicates managers with the complex ways of constituting their ethical subjectivity. On the one hand, they are bound, as was argued in Chapter 4, to be powerless due to their undecidable status as 'part of labour' and 'part of capital'. On the other hand, the empowerment of individual sovereignty deems to confer a sense of autonomy and self-determination on the managers. However, the individuation of modern managers especially in the so-called 'excellent' companies (Peters and Waterman, 1982) elicits the managers' own subordination and leaves the inequalities of power relations intact. This is suggestive of a contradiction embedded in the discourse of corporate culturism; that is, the incompatibility between the individuating effects of power on subjectivity and the collectivist ethos of shared values. As a result, the managers are left with a sense of ethical disorder such that they are conditioned to "relativise" the cause of unexpected consequences relating to their involvement in the corporate strategies.

I also discussed that the managers' resistance may strengthen the prevailing power relations in the labour process. Indeed, the individuation of modern subjects produces those persons who are seemingly capable of autonomous action, yet who are also acutely vulnerable because they are held individually responsible for their actions. If they have to rely upon the more powerful authorities like their corporations by unloading the heavy burden of responsibilities, it is eventually the case that such ethical values as 'freedom' and 'responsibility' are manipulated for consolidating the conditions of managers' reliance upon the corporations, which produces and reproduces their own subordination and leaves the inequalities of power relations intact. Although they may address moral issues in their company, they are bound to be cautious such that they share only the expressions of moral talk to the extent that their moral talk does not threaten the organisational harmony, efficiency and their own reputation for power and effectiveness (Bird and Waters, 1989). As a consequence, the managers partake in a complicity to appropriate morality through the medium of shared expressions. Importantly, morality is peripherally directed at the other - organisational harmony, efficiency, managers' own reputation for power and effectiveness - and not internalised into the managers' authentic ethical subjectivity. In the end, the labour process into which managers are entrapped intensifies their expedient attitude to the unintended consequences and a cycle of moral cynicism and dependence as well. All in all, the regime of 'strong' corporate culture located in the labour process facilitates such a condition of possibility for the appropriation of morality, leaving the managers estranged from an authentic level of moral reflections and transforming gradually the climate of their company into being bureaucratic. A dynamic of sharing which is characteristic of being bureaucratic was illustrated in the empirical site of Edinso, which was explored in Chapters 5 and 6.

The dynamics of Edinso's corporate culture was constituted revolving around the external pressures of 'complexity and competitiveness' and the internal strategies of 'family atmosphere', 'quality agenda', and 'staunch support for IFAs' which were accorded the import of Edinso's corporate core values. Characteristically, such moral expressions as family imagery, staunch support for intermediaries' independence, meeting the customers' needs through quality, were used to sustain the legitimacy of Edinso's corporate core values which contain 'rapid growth in a short period', 'increased productivity', 'enhanced profitability'. However, the analysis of managers' accounts evidenced the managers' ambivalence on the imposition of Edinso's corporate core values. Their ambivalence stemmed from the condition that the dominant official culture, legitimated by corporate management, excluded the competing views arising from their everyday practices. Therefore, I pointed out that such internal strategies as 'family atmosphere', 'quality agenda', and 'staunch support for IFAs' were directed at enforcing the pre-existing bureaucratic hegemony. This bureaucratic scheme of corporate culture was more likely to block the members' competing views which could lead to an authentic level of moral reflections and 'self-conscious formulation' of the values that orient their conduct.

The family atmosphere enacted by corporate management of Edinso was found to intensify paternalistic dominion over members rather than encourage lateral cooperation. The moral expressions of family imagery were only hierarchically valid with a residue of the lack of its relevance for lateral relationships among the members. Moreover, the enactment of family imagery was conducive to a surveillance path through which intelligent monitoring was done to check when and where expressions of family imagery were effectively displayed for 'quality' and 'profit'. As a penetrating metaphor which underlies such family resemblances as 'corporate culture' and 'TQM', the family imagery was vulnerable to corporate appropriation. Indeed, the family atmosphere enacted in Edinso was directed at the other - paternalistic dominion -

rather than internalised into members' communal sharing especially when it was used to display Edinso's internal merit outwardly to IFAs and customers ultimately.

The quality-agenda was also seen to reinforce bureaucratic practices in and around Edinso to the extent that the subcategories of quality like 'openness', 'team briefing system' , 'quality-track advice' took on antinomy. The moral expression of 'openness' through open door communication was directed at the other - those ideas which must contribute to corporate values. By being conflated with an insinuation that the superiors' time is money, openness amplified the distance between superiors and subordinates without internalising itself into such corporate culture as was prepared to embrace openly the competing views, too. The collective ethic of 'team' was also directed at the other - a structure-added form of organisational communication, amounting to less than a lauded decentralisation of decision-making. The ethical expression of *advice* for quality, assumed to be delivered by the 'Q-track advice', was directed at the other. The advice served it for corporate management to retain authority and disciplinary control through ownership of the superstructure of surveillance and the information it collects, retains, and disseminates to the exclusion of information which is advisory for improving the quality of ethical standards within the company.

The staunch support for IFAs was identified to be used as objective indicators by which to impose more accountabilities upon the members, exploiting the surplus from labour. I argued that the members might be skeptical about the compatibility between the enactment of non-fiscal personnel policy like 'family atmosphere' and the implementation of performance-related pay on the basis of IFAs' objective indicators of the members' individual performance. In short, the ethical expression of independence was peripherally directed at the other - the objective indicator of individual performance, rather than centrally directed at the IFAs' comprehensive assessment of Edinso as a recommendable company for customers.

Edinso as an institutional shareholder was required to show as an impeccable image as possible to the policyholders of Ethical Trust. However, both Edinso and their policyholders were characterised to be passive in their involvement with Ethical Trust, whose main interest was not so much in upgrading the ethical standards of the invested companies as in making money by means of it as a marketing strategy for Edinso and as a tax advantageous insurance commodity for the policyholders. Perversely, the members of Edinso were estranged from any potential effort to scrutinise the congruity between their perception of Edinso's internal corporate culture and the Ethical Trust which is supposedly credited with the moral superiority of Edinso's corporate culture. Indeed, the conduct of all agents surrounding the Ethical Trust was peripherally directed at the other - marketing strategy or tax advantage - and not centrally directed at genuine, proactive concerns with the ethical standards of the companies invested.

Chapter 7 discussed the effects of a totalising use of as many cultural elements as possible in the corporate strategy of corporate culture. This practice without a proper process of self-reflection of the values embeds serious effects which were mainly illustrated as *inconsistencies* among the elements of corporate culture. As a consequence of these inconsistencies, morality which is espoused by an ethos of shared values comes to lose its coherence and accordingly is fragmented. Significantly, the fragmentation of morality is the most serious effect of new managerial discourses as Bauman (1991) contends that modernity prides itself on the fragmentation of the world as its most foremost achievement (cf. Chapter 2). Such effects may make employees feel confused and demoralise their will to maintain moral capacity, and consequently foster them to deploy the strategic conduct of sharing expressions to cope with the demands of the corporate culture which is typified by inconsistencies. On the basis of empirical illustrations in Chapters 5 and 6, I discussed in Chapter 7 that members' incompetence to cope with the managerially legitimated turbulent environment had recourse to corporate management's paternalistic calibre of managing their incapacity. The enactment of 'family atmosphere' and 'quality agenda' as a family resemblance to help with the members' incapacity resulted in the reinforcement of their dependency upon Edinso and the pre-existing corporate ideology of bureaucracy. This collision between family imagery and bureaucracy was seen to weaken logical consistency between the components of corporate culture. Moreover, the incompatibility between the collective ethos of sharing and the individuated imposition of accountabilities, effected by new managerial discourses, was also argued to weaken logical consistency. Accordingly, the degree of causal consensus among the members was doomed to be low and the members' ambivalence was viewed to be a barometer for measuring the degree of causal consensus. Focusing on the managers' ambivalence to the corporately imposed values, I brought into prominence the managerial work as a composite of unity and division.

I highlighted the dual characters of managers as being composed of 'a part of capital' and 'a part of labour'. I argued that these dual characters mediated the managers' strategic conduct of sharing expressions in the imperatives of corporate strategies. The managers' conduct was argued to be bound to take on the dual characters; 'exploitative' and 'emancipatory' embedded in corporate rules and strategies. Insofar as their conduct is to be controlled by the corporate rules and strategies, their deportment to the rules and strategies are bound to be Janus-like for their self-interests. They may appear to unite with the collectivist ethos of family resemblances and deliver moral expressions contained in the corporate strategies. However, they become divisive when they distance themselves from other competing views on their expertise, reproducing the bureaucratic practices. In this context of new managerial practices characterised as indeterminate and alternating, the managerial work is liable to mediate and facilitate corporate practices in which morality is directed at the "other" through the medium of shared expressions. Because morality is not centrally directed at moral subjects, nobody is accountable even to the unintended consequences of shared moral expressions. As Bauman (1990) argues (cf. Chapter 2), moral subjects are exempted from the class of potential objects of moral judgment, of potential 'faces'.

In light of this understanding, a basic problem of the ethicised business practices (Quinn and Jones, 1995) coupled with moral prescriptions of a new managerialism is that morality is peripherally directed at the other and not internalised into the moral subjects' ethical reasoning and judgment. The internalisation of morality is made possible by the moral subjects' commitment to moral autonomy and reasoning. Thus, such a basic problem embedded in the discourse of business ethics is its failure to provide the environment in which moral subjects' aspirations for 'self-conscious formulation' of the values that orient their conduct can be realised. Though corporate culturism seemingly grants employees practical autonomy (Peters and Waterman, 1982), the employees' autonomy is in turn subject to corporate management's control. The corporate management control employees' autonomy in the labour process either by predominantly celebrating the 'core' values to the exclusion of the employees' competing views, or by directing and narrowing the shared expressions of the 'core' values with a residue of repressing the members' aspirations for 'self-conscious formulation' of the values. As Willmott (1993) argues, making a commitment to a value-standpoint is not simply a matter of assessing whether a particular set of values, such as the core values of a dominant corporate culture, is effective in fulfilling the members' subjective wants. Rather, it is a matter of questioning whether these values are worthy of their allegiance. The ability to develop a 'self-conscious formulation' of the values that orient our conduct is conditional upon (1) access to knowledge of alternative standpoints and (2) a social milieu in which their competing claims can be critically explored. This questioning directs attention to the social construction of the forms of communication in which ambivalence in discord with the imperatives of corporate core values can be ethically tested and accepted.

Given that such a social milieu can be constituted with the help of a rigour of descriptive ethics, some advices deriving from this descriptive ethics seem to be due both for corporate management and employees. In recognition of a guideline that the principles of 'fairness and consistency' should be the guide to management action (Clark, 1993;80, quoted in Storey, 1995;24), the efforts to keep consistency in the implementation of managerial ideas are vital even for the democratic relationships between corporate management and employees. The skills and capacities to orchestrate a diversity of competing views and values towards a common good desperately necessitate the 'ethics education' which is not corporately designed but open for members' self-conscious formulation of the values that orient their conduct. Importantly, both corporate management and employees are required to reflect upon their own conduct in the light of descriptive ethics. To guide their reflective competence, business ethicists should make every effort to develop ethical knowledge in a more guiding way.

As a method to guide managers in navigating ethic-relevant situations, the provision of a rigour of ethical descriptions is expected to contribute to enhancing their capacity of ethical reasoning and judgement. Based upon correct and comprehensive understandings of descriptive ethics, the call for ethical judgement should put a primary emphasis on individuals' self-reflective capacities on ethic-relevant concerns. To nourish these capacities is premised on the development of democratic organisation of social institutions in which the virtues of competing values are freely debated (Willmott, 1993). The positive power of the virtues of competing values consists in the ability to *critically* reflect upon any way in which morality is corporately appropriated. It should also criticise the ways that individuals are fallen into a complicity to manipulate morality through a narrowing of shared expressions such that they are subordinated to a circle of moral cynicism and dependence.

An incessant process of self-reflection on interpersonal and institutional moral/ethical practices should be established in the programmes for microemancipation (Alvesson and Willmott, 1992). In accordance with Alvesson and Willmott's agenda for microemancipation, an incessant self-reflection should be done on the moral and ethical activities, forms, and techniques that offer themselves as means of control. A contribution of this thesis for the microemancipation agenda lies in reflecting on a range of moral and ethical activities, forms, and techniques which are specified as 'unethical behaviour', 'whistleblowing', 'corporate code of ethics', 'corporate social responsibility', and 'new managerial discourses'. My arguments have focused on a critique of how these moral discourses function as means of corporate control. I also pointed out that these moral prescriptions are peripherally directed at the other. They are not centrally directed at persons as moral subjects who were duly accountable to, and responsible for, their actions. My emphasis on the labour process was vital to highlight the capitalist relations of social production, which produce and reproduce not only the prevailing system of inequalities but a morality which is peripherally directed at the other. Thus, a surveillance mechanism by means of moral accounts can be understood to bring members into the labour process in a tighter way. I hope to have shown how the notion of shared expressions is significant for explicating ways in which moral discourses are socially manipulated as a means of corporate control. The social manipulation of morality, I have suggested, is mediated by a backstage feature of the ethos of sharing. This was characterised as 'divisive' due to a conflict between corporate management's imposition of corporate core values and employees' resistant ambivalence. In giving a thick description of everyday practices in Edinso I was able to illustrate the mechanisms by which morality is corporately appropriated in the implementation of new managerial discourses.

It seems appropriate here to restate, albeit briefy, the main lines of argument. Like others, I began with some doubt about the assumption of shared values. This assumption is of interest in organisational culture approaches particularly in considering attempts to develop, or manipulate organisational culture towards corporate culture. In beginning a critique of this notion, I highlighted an epistemological limit on this approach. As a point of knowledge, only expressions are open to being checked; we have no means by which to check the values themselves, far less their status as "shared". This limitation does not, however, suggest the impossibility of phenomenon such as organisational, or even corporate, culture. Rather it suggests the need for the researchers to focus on this limitation in particular. Drawing on the notion of a circulation of expressions, I have recontextualised corporate culture as that which is directed at a mobilising and narrowing of shared expressions and examined "core values" and the like as being some of the various devices by which this mobilising and narrowing of expressions can be accomplished.

Running alongside this argument, has been a development in my position. In opening my discussion in Chapter 1, I considered the question of "the other" as the target of a social manipulation of morality within the corporate sphere. I contended that the corporate way of manipulating moral expressions - 'autonomy' and 'responsibility (cf. chapter 4), 'family imagery', 'openness', 'teamwork' (cf. Chapters 5 and 6) - were peripherally directed at the other, leaving such moral subjects as corporate management and employees estranged from any sense of authentic accountability for their conduct and even the unintended consequences of their actions. In order to prevent morality from losing its authenticity through the narrowed sharing of moral expressions in the context of a bureaucratic scheme of corporate culture, the positive power of the virtues of competing views of morality should be nourished as part of an authentic organisational culture. The authentic capacity of a mature organisational culture should encourage a climate in which the corporate appropriation of morality can be freely and incessantly criticised and reflected on.

[Appendix 1] **The Version of Ethnographic Interview**

1. Please tell me about the ROUTINE aspects which affect your day?
   * What might *interrupt* this ?
   * What makes it *unusual* ?

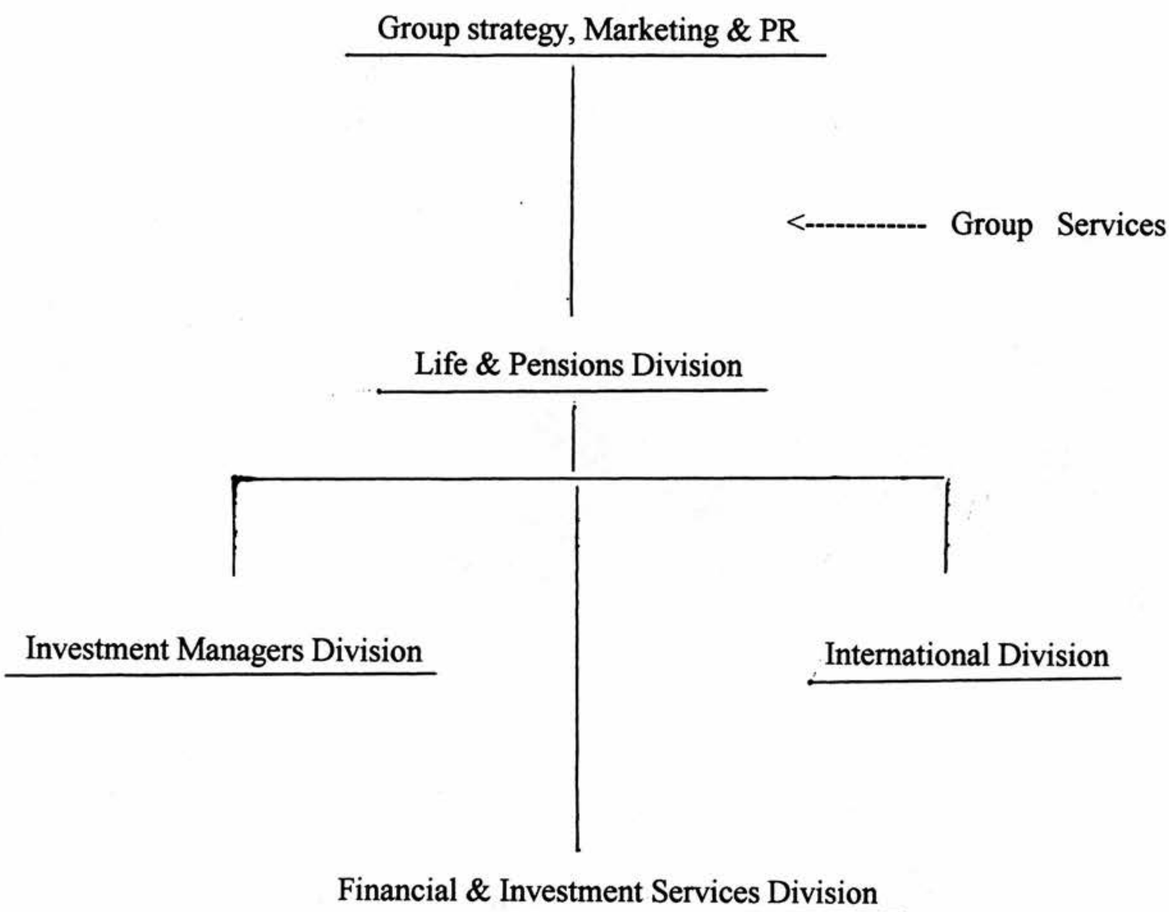
2. Who do you have frequent CONTACT with ?
   * How do you *find out* what's going on ?
   * What about *up[down]* the way ?

3. What about PRIORITIES ?
   * What *gets left out* when it's too difficult to do everything ?
   * How have your priorities changed through *experience* ?

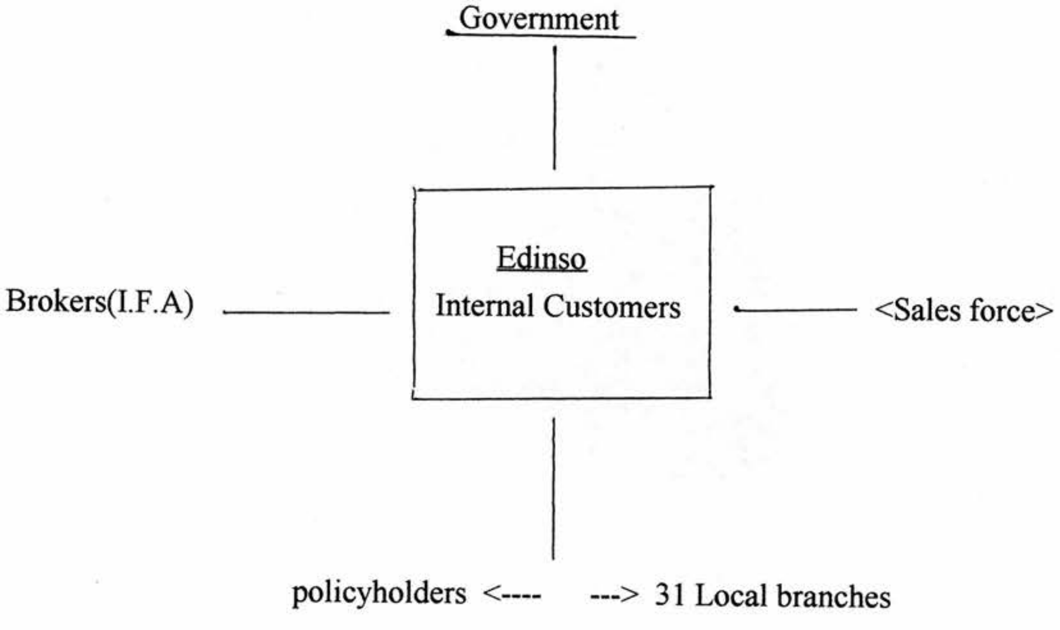
4. How do you deal with PROBLEMS ?
   * What can go *wrong* ?
   * How do you *check* that ?

5 What's critical for SUCCESS ?
   * What aspect have you found most *satisfying* ?
   * What was your biggest *disappointment* last year ?

[Appendix 2] Group and Divisional Management in Edinso



[Appendix 3] **Edinso's dynamic business network**



LAppendix 4.3

UNIT TRUSTS

ETHICAL UNIT TRUST

Ethical Investment Criteria

The guidelines we apply to the selection of companies in which we invest are particularly stringent. Those not considered suitable for investment include:

Any company which manufactures armaments or nuclear weapons.

Any company with subsidiaries or associates in South Africa.

Any company involved in the production of nuclear fuels, or which supplies the nuclear power industry.

Any company which donates more than £10,000 pa to any political party or organisation.

Any company which has had repeated public complaints upheld against it by the Advertising Standards Authority in the last two years.

Any company whose investment in betting shops, casinos, amusement arcades or the fruit machine industry accounts for more than 10% of its total business.

Any company for which the brewing, distillation or sale of alcoholic drinks accounts for more than 10% of its total budget.

As we are unable to obtain sufficient information on the companies, organisation or institutions to which banks lend money, all banks are excluded.

Any company which conducts any kind of experiments on animals or which manufactures or sells animal tested cosmetics or pharmaceuticals.

Any company for which the growing, processing or sale of tobacco products accounts for more than 10% of its total business.

Current Sector Split (100% UK)

Capital Goods	21.3%	Financials	6.7%
Consumer Goods	45.9%	Oil & Gas	8.7%
Others	16.8%	Cash	0.6%

Fund Information

Launch date:	April 1989
Size:	£5.6m (=600£)
Yield:	2.02%
Bid/Offer Spread	6.5%
Charge:	6% initial (included in the offer price) + 1¼% annual
Distribution dates:	31 August, 28 February
Units:	Income and Accumulation

Performance Record:

		Ranking	Quartile
6 months	+ 3.9%	5/10	2nd
1 year	+18.6%	4/10	1st
Since launch	+ 5.1%	5/ 6	4th

Source: Micropal 1/1/92 Offer to Bid Income Reinvested

To be read in conjunction with Scottish Equitable's Information Pack

[redacted]

FUND MANAGERS LIMITED

[Appendix 5]

Q TRACK ADVICE

From: ________________ (Dept/Branch) To: ________________

Ref: ________________

Date: ____/____/9__

Policy/Scheme No. ________________ Name: ________________

Contract Type ________________ Subject Matter: ________________

IDENTIFIED BY: CLIENT IFA INTERNAL SOLICITOR IMRO LAUTRO NAT WEST ROYAL SCOTTISH OTHER

(Please CIRCLE which option applies) – if 'OTHER' specify ________________

If an error is identified by any source other than INTERNAL it should be logged as a COMPLAINT. You may log an ERROR and COMPLAINT on the same Q TRACK ADVICE.

TRACK DETAILS *Tick ONE box from each section*

KEYWORD A:

Record Details	☐	Information Given	☐
Inspector Details	☐	Instructions	☐
Agent Details	☐	Documentation	☐
Fund Details	☐	Cheques	☐
Premium Details	☐	Mandate	☐
Allocations	☐	Commission	☐
OLAS Details	☐	Quote	☐
Loan Details	☐		

KEYWORD B:

Incomplete	☐	Incorrect	☐
Not Requested	☐	Not Requested on time	☐
Not Set Up	☐	Not Set Up on time	☐
Not Supplied	☐	Not Supplied in time	☐
Not Updated	☐	Not Updated on time	☐
Missing/Lost	☐	Sent to wrong Dept/Branch	☐
Not Clear	☐	Keying Error	☐

COMPLAINT BY: LETTER TELEPHONE FAX PERSONAL CALL

(Please CIRCLE which option applies)

COMPLAINTS DETAILS *Tick ONE box from each section*

KEYWORD C:

Excessive Delays	☐	Lack of/Poor communication	☐
Failure to follow instructions	☐	Policy Document incorrect	☐
Commission/Statement incorrect	☐	Poor Investment Performance	☐
Other, Specify below	☐	Premium Collection incorrect	☐
Quote Incorrect	☐		

COMMENTS: ________________

____

____

Approved By: ________________ (Supervisor/BAC)

Error to be corrected	☐	Error already corrected	☐
Complaint to be answered	☐	Complaint already answered	☐

F8.91/10

REFERENCES

[A]

Adams, J. S. (1963) "Toward an Understanding of Inequity" *Journal of Abnormal and Social Psychology* **67**: 422-436

Akaah, I. P. (1989) "Differences in Research Ethics Judgments between Male and Female Marketing Professionals" *Journal of Business Ethics* **8**: 375-381

Akers, R. (1977) *Deviant Behaviour: A Social Learning Approach,* (Wadsworth, Belmont, California.)

Allaire, Y. and Firsirotu, M. (1984) "Theories of Organisational Culture" *Organization Studies* **13** (3)

Alvesson, M. (1987) *Organisation Theory and Technocratic Consciousness* (Berlin: De Gruyter)

Alvesson, M. (1989) "The culture perspective on organisations: instrumental values and basic features of culture" *Scandinavian Journal of Management Studies* **15**(2)

Alvesson, M. and H. Willmott (1992) "On the idea of emanicpation in management and organisation studies" *Academy of Management Review* **17**(3)

Anthony, P. (1986) *The Foundation of Management* (London: Tavistock)

Archer, M. (1988) *Culture and Agency -- the place of culture in social theory* (Cambridge University Press)

[B]

Baglini, N. A. (1992) "Quality, Ethics Impact the Future of Insurance" *National Underwriter* **96** (41)

Barker, R. A. (1993) "An evaluation of the ethics program at General Dynamics" *Journal of Business Ethics* 12/3

Barnes, B. (1988) *The Nature of Power* (Polity press: London)

Barnett, T., Cochran, D. S. and Taylor, G. S. (1993) "The internal disclosure policies of private-sector employers: An initial look at their relationship to employee whistleblowing" *Journal of Business Ethics* 12/2

Bauman, Z. (1989) *Modernity and Holocaust (Polity press: London)*

Bauman, Z. (1990) "Effacing the Face: On the Social Management of Moral Proximity" *Theory, Culture and Society* 7(1):5-38

Bauman, Z. (1991) "Social Manipulation of Morality : Moralising Actors, Adiaphorising Action" *Theory, Culture & Society* Vol. 8

Bauman, Z. (1991) *Modernity and Ambivalence* (Polity Press:London)

Bauman, Z. (1993) *Postmodern Ethics* (Blackwell; London)

Beauchamp, T. L. and Bowie, N. E. (1979) *Ethical Theory and Business* (Englewood Cliffs, N.J.:Prentice-Hall)

Bendix, R. (1956) *Work and Authority in Industry* (New York:Harper and Row)

Benhabib, S. (1990) *The Communicative Ethics Controversies* (MIT press)

Berg, P. O. (1985) "Organisation change as a symbolic transformation process" in Frost, P. et al. (eds) *Organisational Culture* (Beverly Hills:Sage)

Berry, T. (1989) Mental Fatigue?, *British Academy of Management Newsletter*, 3:5

Binns, D. (1993) Total Quality Management, Organisation Theory and the New Right, University of East London Occasional Papers on Business, Economy and Society, 11

Bird, F. and Waters, J. A. (1987) "The Nature of Managerial Moral Standards" *Journal of Business Ethics* 6:1-13

Bird, F. and Waters, J. (1989) "The Moral Muteness of Managers" *California Management Review* 32(1)

Bird, F., Westley, F. and Waters, J.A. (1989) "The uses of moral talk: why do managers talk ethics?" *Journal of Business Ethics* 8:75-89

Braverman, H. (1974) *Labour and monopoly capital:The degradation of work in the twentieth century* (New York: Monthly Review Press)

Brenner, S. N. (1992) "Ethics Programmes and Their Dimensions" *Journal of Business Ethics* 11/5,6

Brittan, S. (1996) 'The Snares of Stakeholding' *Financial Times* (Feb. 1)

Brunsson, N. (1989) *The organisation of hypocrisy* (Chichester: John Wiley & Sons)

Burgelman, R. A. (1983) 'A process model of internal corporate venturing in a diversified major firm' *Administrative Science Quarterly*, 28/2

Burrell, G. and Morgan, G. (1979) *Sociolgical Paradigms and Organisational Analysis* (London: Heinemann)

[C]

Camenisch, P. F. (1987) "Profit : Some Moral Reflections" *Journal of Business Ethics* 6: 225-231

Carroll, A. B. (1989) *Business and Society -- Ethics & Stakeholder Management* (South-Western Publishing Co.)

Carter, R. (1985) *Capitalism, Class Conflict and the New Middle Classes* (London: Routledge & Kegan Paul)

Ciulla, J. (1992) 'Breathing New Life into a Corporate Code of Ethics' in Mahoney, J. and Vallance, E. (eds.) *Business Ethics in a New Europe* (Kluwer Academic Publishers: London)

Clark, J. (1993) 'Procedures and consistency versus flexibility and commitment in employee relations: a comment on Storey', *Human Resource Management Journal* 3 (4)

Clark, R.C. (1985) Agency costs versus fiduciary duties. In J.Pratt & R. Zeckhauser(ed) *Principals and Agents: The structure of business*:55-79 (Harvard Business School Press:Boston)

Clegg, S. (1989) *Frameworks of Power* (Sage: London)

Cohen, A. (1985) *Symbolic Construction of Community* (Routledge: London)

Collier, J. (1994) Book Review of Freeman, R.E.(eds) Business Ethics: The State of the Art *Journal of Management Studies* 31(4):583-6

Collinson, D. (1994) 'Strategies of Resistance' in Knights, D. et al. (ed) *Resistance and Power in Organisations* (Routledge:London)

Coote, A. and N. Pfeffer (1991) 'Quality and the equality gap' *Guardian Society*, July 17.

Cressey, P. and J. MacInnes (1980) "Voting for Ford: Industrial Democracy and the Control of Labour" *Capital and Class*, 11:5-33

Czarniawska-Joerges, B. (1992) *Exploring complex organisations - A cutural perspective* (Sage:London)

[D]

Dahler-Larsen, P. (1994) "Corporate Culture and Morality: Durkheim-inspired Reflections on the Limits of Corporate Culture" *Journal of Management Studies* 31(1)

Dandeker, C. (1990) Surveillance, Power and Modernity (Polity Press)

Deal, T. (1985) 'Cultural change: opportunity, silent killer or metamorphosis' In Kilmann, R. et al. (eds) *Gaining Control of Corporate Culture* (San Francisco: Jossey-Bass)

Deal, T. and Kennedy, A. (1982) *Corporate Cultures* (Reading, Mass.:Addison-Wesley)

Deetz, S. (1985) "Critical-Cultural Research: New Sensibilities and Old Realities" *Journal of Management* 11(2):121-136

Derrida, J. (1982) *Margins of Philosophy* (Brighton: Harvester)

Donaldson, J. (1989) *Key Issues in Business Ethics* (Academic Press: London)

Donaldson, T. and L. E. Preston (1995) "The Stakeholder Theory of the Corporation : Concepts, Evidence, and Implications" *Academy of Management Review* 20 (1)

Douglas, M. (1975) Implicit Meanings: Essays in Anthropology (Routledge, London)

[E]

Ettorre, B. (1994) "Whistleblowers: Who's the real bad guy?" *Management Review* 83/5

Etzioni, A. (1961) A comparative analysis of complex organisations (New York: Free Press)

[F]

Faden, R. R. and Beauchamp, T. L. (1986) *A history and theory of informed consent* (New York: Oxford University press)

Filby, I. (1989) Analysing Organisational Culture--A Critical ethnography of Public relations and Personnel specialists in a State Bureaucacy, Ph.D thesis, University of Aston

Financial Times, 24 Apr. 1995

Fineman, S. (1994) 'Organising and Emotion; towards a social construction' in J. Hassard and M. Parker (eds.) *Towards a New Theory of Organisation* (Routledge, London)

Foucault, M. (1977) *Discipline and Punish: the Birth of the Prison* (London: Allen Lane)

Foucault, M. (1980) *Power/Knowledge* (Brighton:Harvester)

Foucault, M. (1982) 'The Subject and Power' in L. Dreyfus and P. Rabinow, *Michel Foucault* (Brighton: Harvester)

Fraedrich, J. P. (1992) "Signs and Signals of Unethical Behaviour" *Business Forum* 17/2

Frederick, W. C. and L. E. Preston (eds.) (1990) *Business Ethics: Research Issues and Empirical Studies* (JAI Press, Greenwich CT).

Freeman, R. E. (1984) *Strategic management: A stakeholder approach* (Boston: Pitman)

Freeman, R. E., Gilbert, D. R. Jr and Hartman, E. (1988) "Values and the Foundations of Strategic Management" *Journal of Business Ethics* 7(11)

Freeman, R. E. and D. R. Gilbert, Jr. (1988) *Corporate Strategy and the Search for Ethics* (Englewood Cliffs, NJ: Prentice Hall)

Friedman, A. (1990) 'Managerial Strategies, Activities, Techniques and Technology: Towards a Complex Theory of the Labour Process' in David Knights and Hugh Willmott (eds.) *Labour Process Theory* (London, Macmillan)

Fulop, L. (1991) "Middle managers: victims or vanguards of the entrepreneurial movement?" *Journal of Management Studies* 28 (1)

[G]

Gagliardi, P. (1990) *Symbols and Artifacts:Views of the Corporate Landscape* (de Gruyter, Berlin)

Garfinkel, H. (1967) *Studies in ethnomethodology* (Englewood Cliffs, N.J. : Prentice Hall)

Giddens, A. (1984) *Constitution of Society -- outline of the theory of structuration* (Polity: Cambridge)

Giddens, A. (1991) *Modernity and Self-Identity* (Polity press)

Gilbert, A. (1990) *Democratic Individuality* (Cambridge University Press: Cambridge)

Goffman, E. (1961, 1968) *Asylums* (Penguin: Harmondsworth)

Goldman, A. (1980) *The Moral Foundations of Professional Ethics* (London:Rowman & Littlefield)

Greenberg, J. (1988) "Cultivating an image of justice: Looking fair on the job" *Academy of Management Executive*, 2, 155-158

Greenberg, J. (1990) 'Looking Fair vs. Being Fair: Managing Impressions of Organisational Justice' in B. M. Staw and L. L. Cummings (eds.) *Research in Organisational Behaviour* 12 (JAI Press, Greenwich, CT) pp.111-157

Greenberg, J. and Cohen, R. L. (1982) 'Why justice? normative and instrumental interpretations. In J. Greenberg and R. L. Cohen (eds) *Equity and justice in social behaviour* (New York: Academic press)

[H]

Hamel, G. and Prahalad, C.K. (1989) "Strategic Intent" *Harvard Business Review* May-June

Harte, G. et al. (1991) "Ethical Investment and the Corporate Reporting Function" *Critical Perspectives on Accounting* 2:227-253

Harvey, D. (1989) *The condition of postmodernity: an enquiry into the origins of cultural change* (Oxford: Basil Blackwell)

Hassard, J. (1994) "Postmodern Organisational Analysis: Toward A Conceptual Framework" *Journal of Management Studies* 31(3)

Hegarty, W. H. and H. P. Sims (1978) "Some determinants of unethical decision behaviour" *Journal of Applied Psychology* 63 (4)

Hickman, C. R. and Silvia, M. A. (1985) *Creating Excellence* (London: Unwin)

Hill, S. (1990) "How do you manage a flexible firm? The total quality model" *Work, Employment and Society* 5(3):397-415

Hill, S. (1995) 'From Quality Circles To Total Quality Management' in H. Willmott and A. Wilkinson (ed.) *Making Quality Critical* (Routledge; London)

Hochschild, A. R. (1983) The Managed Heart. (Berkeley: University of California Press)

Homans, G. C. (1961) **Social behaviour: Its elementary forms** (New York; Harcourt, Brace and World)

Hosmer, L. T.(1994) "Strategic planning as if ethics mattered" *Strategic Management Journal* vol. 15 pp.17-34

[I]

Irvine, W. B. (1987) "The Ethics of Investing" *Journal of Business Ethics* 6:233-242

[J]

Jackall, R. (1988) *Moral Mazes -- The World of Corporate Managers* (Oxford University Press)

Jehenson, R. (1984) "Effectiveness, Expertise and Excellence as Ideological Fictions: A Contribution to a Critical Phenomenology of the Formal Organisation" *Human Studies* 7:3-21

Jermier, J. M and D. LaNuez (1994) 'Sabotage by managers and technocrats: neglected patterns of resistance at work' in Knights, D. et al. (eds) *Resistance and Power in Organisations* (Routledge: London)

Jones, M.(1994) Book Review of Gilbert, D.R. The Twilight of Corporate Strategy:A Comparative Ethical Critique *Journal of Management Studies* 31(4):580-3

[K]

Kahn, W. A. (1990) "Toward an Agenda for Business Ethics Research" *Academy of Management Review* 15(2)

Kant, I. (1785) *Foundations of the Metaphisics of Morals*

Kanter, R. M. (1983) *The Change Masters* (London, Allen and Unwin)

Kanter, R. M. (1984) 'Innovation - the only hope for times ahead', *Sloan Management Review* 25/4

Kelley, H. H. (1967) 'Attribution theory in social psychology' in D. Levine (eds) Nebraska Symposium on Motivation vol. 15 (Lincoln: University of Nebraska Press)

Kerfoot, D. and Knights, D. (1993) "Masculinity, management and manipulation: from paternalism to corporate strategy in financial services in Britain" *Journal of Management Studies* 30(4)

Kerfoot, D. and Knights, D. (1994) 'The gendered terrains of paternalism' in S. Wright (ed.) *Anthropology of Organisations* (Routledge: London)

Kerfoot, D. and Knights, D. (1995) 'Empowering The 'Quality worker'?: The Seduction and Contradiction of The Total Quality Phenomenon' in H. Willmott and A. Wilkinson (ed.) *Making Quality Critical* (Routledge: London)

Kilmann, R., Saxton, M.J. and Serpa, R. (eds) (1985) *Gaining Control of Corporate Culture* (San Francisco; Jossey-Bass)

Knights, D. (1987) 'Subjectivity and the Labour Process', in Knights, D. and Willmott, H. (eds) *Labour Process Theory* (London:Macmillan)

Knights, D. et al. (1994) *Resistance and Power in Organisations* (Routledge;London)

Knights, D. (1990) 'Subjectivity, Power and the Labour Process' in Knights, D. and Willmott, H. (eds) *Labour Process Theory* (Macmillan, London)

Knights, D. and Willmott, H. C. (1987) "Organisational Culture as Management Strategy" *International Studies of Management and Organisation* 17(3)

Knights, D. and Willmott, H. C. (eds) (1990) *Labour Process Theory* (Macmillan, London)

Knights, D. and Morgan, G. (1991a) "Corporate Strategy, Organisations, and Subjectivity: A Critique", *Organisation Studies* 12/2

Knights, D. and Morgan, G. (1991b) 'Selling Oneself: Subjectivity and the Labour Process in Selling Life Insurance' in C. Smith et al. (eds) *White-Collar Work* (Macmillan, London)

Knights, D. and Morgan, G. (1995) "Strategy under the microscope:strategic management and IT in financial services" *Journal of Management Studies* 32(2) March

Kohlberg, L. (1981) *Essays on Moral Development, Volume One: The Philosophy of Moral Development* (New York: Harper & Row)

Kunda, G. (1992) *Engineering Culture* (Temple University Press: Philadelphia)

[L]

Latour, B. (1987) *Science in action: How to follow Scientists and Engineers Through Society* (Milton Keynes: Open University Press)

Law, J. (1993) *Organising Modernity* (Blackwell: Oxford)

Lefebvre, M. and Singh, J. B. (1992) "The Content and Focus of Canadian Corporate Codes of Ethics" *Journal of Business Ethics* 11:799-808

Leventhal, G. S. (1976) 'The destribution of rewards and resources in groups and organisations' in L. Berkowitz and E. Walster (eds) *Advances in experimental social psychology* vol. 9 (New York: Academic Press)

Leventhal, G. S. (1980) 'What should be done with equity theory?' in K.J. Gergen, M.S. Greenberg, and R.H. Willis (eds) *Social exchange: Advances in theory and research* (New York: Plenum)

Liedtka, J. M. (1989) "Value Congruence: the Interplay of Individual and Organisational Value Systems" *Journal of Business Ethics* 8:805-815

Linstead, S. & Grafton-Small, R. (1992) "On Reading Organisational Culture" *Organisation Studies* **13**(3)

Littler, C. (1984) "The limits of the labour process debate", paper presented to UMIST Aston, 2nd Annual Labour Process Conference, University of Aston

Littler, C. and Salaman, G. (1984) "The Limits of the Labour Process Debate", paper presented to the BSA conference, University of Bradford

Lyon, D.(1994) *The Electronic Eye: the Rise of the Surveillance Society* (Cambridge: Polity)

[M]

MacIntyre, A. E. (1981) *After Virtue: A Study in Moral Theory*, (London: Duckworth)

Maclagan, P. and Snell, R. (1992) "Some Implications for Management Development of Research into Managers' Moral Dilemmas" *British Journal of Management* vol. 3 :157-168

Marshall, G. and D. Rose (1988) "Proletarianisation in the British Class Structure" *British Journal of Sociology* 39 (4)

Martin, J. and Meyerson, D. (1988) "Organisational cultures and the denial, channeling and acknowledgment of ambiguity" in Pondy, L.R., Boland, R.J. and Thomas, H., *Managing Ambiguity and Change* (New York: Wiley, 93-125).

Marx, K. (1969) *Theories of Surplus Value, Volume 2* (London: Lawrence & Wishart)

Marx, K. (1972) *Capital* (New York: Dutton)

Marx, K. (1976) *Capital, vol. 1* (Harmondsworth: Penguin)

Marx, K. (1978) *The German Ideology*, in David McLellan, *Karl Marx: Selected Writings*, p. 176 (Oxford: Oxford University Press)

McArdle, L., M. Rowlinson, S. Procter, J. Hassard, and P. Forrester (1995) 'Total Quality Management and Participation: Employee Empowerment, or the Enhancement of Exploitation?' in H. Willmott and A. Wilkinson (eds) *Making Quality Critical* (Routledge: London)

McCracken, G. (1986) "Culture and Consumption: A Theoretical Account of the Structure and Movement of the Cultural Meaning of Consumer Goods" *Journal of Consumer Research* vol. 13 June

Meiksins, P. (1985) "Beyond the Boundary Question" *New Left Review* no. 157, May/June: pp. 101-20

Meyerson, D. and Martin, J. (1987) "Cultural Change: An Integration of Three Different Views" *Journal of Management Studies* 24(6)

Miceli, M. P. and Near, J. P. (1992) *Blowing the Whistle* (London:Macmillan)

Molz, R. (1987) "Employee Job Rights: Foundation Considerations" *Journal of Business Ethics* 6: 449-458

Morgan, G. (1986) *Images of Organisation,* (Sage: London)

Morgan, G. (1990) 'Paradigm diversity in organisational research' in Hassard, J. and Pym, D.(eds) *The Theory and Philosophy of Organisations* (Routledge; London)

Muetzelfeldt, M. (1989) "Organisation as Strategic Control." Paper presented to the APROS Conference on Organisations, Technology and Culture, ANU, Canberra, 14-16 December

Munro, R. (1991) "Enabling Participative Change -- The Impact of a Strategic Value" *International Studies of Managemengt & Organisation* **21** (4):52-65

Munro, R. (1992) "Accountability Practices and Change Agendas: shifts in the gradient of expertise" *Working Paper* Department of Accounting and Business Methods Edinburgh University

Munro, R. and Hatherly, D (1993) "Accountability and the new commercial agenda" *Critical Perspectives on Accounting*

Munro, R. (1995) "Governing the new province of quality: autonomy, accounting and the dissemination of accountability" in H.Willmott and A. Wilkinson (eds.) *Making Quality Critical*, (Routledge: London)

Munro, R. and Mouritsen, J. eds. (in press) *Power, Ethos and Technologies of Managing*

Murray, K. B. and Montanari, J. R. (1986) "Strategic management of the socially responsible firm: Integrating management and marketing theory" *Academy of Management Review*, 11, 815-827

[N]

Nietzsche, F. (1927) *Geneology of Morals* in *The Philosophy of Nietzsche,* trans. by B. Samuels. (New York: Modern Library)

[O]

Oakland, J. (1989) *Total Quality Management* (London: Heinemann)

Owen, D. L. et al. (1987) "Researching the Information Content of Social Responsibility Disclosure: A Commitment" *British Accounting Review* **19**(2)

Owen, D. L. (1990) "Towards a Theory of Social Investment: a Review Essay" *Accounting, Organisations and Society* **15**(3)

[P]

Pahl, R. E. and Winkler, J. (1974) 'The economic elite:theory and practice' in P.Stanworth and A. Giddens(eds) *Elites and Power in British Society*(Cambridge; Cambridge University Press)

Parker, M. (1995) 'Organisational Culture in Context: A Study of Managers and Technology in Three Organisations' Unpublished PhD thesis Staffordshire University, England

Pastin, M. (1986) *The hard problems of management: Gaining the ethics edge* (San Francisco:Jossey-Bass)

Perry, D. (1992) "Reinforcing Ethics in a Recession" *Executive Excellence* 9/3

Peters, T. (1989) *Leadership and Emotion* (Palo Alto, California: The Tom Peters Group)

Peters, T. J. and Waterman, R. H. (1982) *In Search of Excellence* (New York, Harper & Row)

Poole, R. (1991) *Morality and Modernity* (London; Routledge)

Porter, M. (1985) *Competitive advantage* (London: Collier Macmillan)

[Q]

Quinn, D. P. and T. M. Jones (1995) "An Agent Morality View of Business Policy" *Academy of Management Review* 20(1)

[R]

Ray, C. A. (1986) "Corporate culture: the last frontier of control" *Journal of Management Studies*, vol. 23, no.3

Reed, M. (1990) 'The labour process perspective on management organisation:a critique and reformulation' in Hassard, J. and Pym, D.(eds) *The Theory and Philosophy of Organisations* (Routledge; London)

Roberts, J. (1984) "The moral character of management practice" *Journal of Management Studies* 21/3

Robertson, D.C. and B. D. Schlegelmilch (1992) "Corporate ethics initiatives: An empirical comparison of the United States and Great Britain" A paper presented at the fifth *European Business Ethics Conference* in Paris, October, 1992

Rockness, J. and Williams, P. F. (1988) "A Descriptive Study of Social Responsibility Mutual Funds" *Accounting, Organisations and Society* 13(4)

Rogers, B. (1994) "Serious about its code of ethics" *HRMagazine* 39 (9)

Rose, N. (1990) *Governing the Soul* (London:Routledge)

Rose, N. and P. Miller (1992) "Political power beyond the State: problematics of government" *British Journal of Sociology* 43(2): 173-205

Rosen, M. and J. Baroudi (1992) 'Computer-based technology and the emergence of new forms of managerial control' in Sturdy, A. et al. (eds) *Skill and Consent* (Routledge: London)

Rosen, M. & Baroudi, J. (1985) *Telematics, Technocracy, and Hegemonic Control* Graduate School of Business Administration New York University, New York

Rosenfeld, P. et al. (1994) "Impression Management Theory and Diversity" *American Behavioral Scientist* 37 (5): 601-604

Rouleau, L. and Seguin, F. (1995) "Strategy and Organisation Theories: Common Forms of Discourse" *Journal of Management Studies* 32:1

Rule, J. B. (1973) *Private Lives and Public Surveillance* (London: Allen and Lane)

[S]

Sakolsky, R. (1992) " 'Disciplinary Power' and the Labour Process" in Knights, D. et al. (eds) *Skill and Consent* (Routledge: London)

Sartre, J. P. (1965) *Essays in Existentialism* (The Citadel press, Secauscus, New Jersey)

Schein, E. H. (1986) *Organisational Culture and Leadership*

Scott, J. (1986) *Capitalist Property and Financial Power* (London: wheatsheaf)

Sewell, G. and Wilkinson, B. (1992 a) "Someone To Watch Over Me: Surveillance, Discipline, and the Just-in-Time Labour Process" *Sociology*, 26(2)

Sewell, G. and Wilkinson, B. (1992 b) 'Empowerment or Emasculation? Shopfloor Surveillance in a Total Quality Organization' in P. Blyton and P. Turnbull (eds) *Reassesing Human Resource Management* (Sage; London)

Siehl, C. and Martin, J. (1990) "Organisational culture: A key to financial performance?" in Schneider, B. (eds) *Organisational culture and climate* (San Francisco:Jossey-Bass)

Silverman, D. (1985) *Qualitative Methodology and Sociology: Describing the social world*

Sims, R. R (1991) "The Institutionalisation of Organisational Ethics" *Journal of Business Ethics* **10**(7)

Sinclair, A. (1993) "Approaches to Organisational Culture and Ethics" *Journal of Business Ethics* **12**(1)

Smircich, L. (1983) "Concepts of culture and organisational analysis" *Administrative Science Quarterly* **28** (3)

Smith, C. and H. Willmott (1991) "The New Middle Class and the Labour Process" in C. Smith et al. (eds) *White-Collar Work:The Non-Manual Labour Process* (London: Macmillan)

Smith, H. R. and Carroll, A. B. (1984) "Organisational ethics: A stacked deck" *Journal of Business Ethics* **3**:95-100

Sorell, T. and J. Hendry (1995) *Business Ethics* (Oxford; Butterworth-Heinemann)

Spradley, J. P. (1979) *The Ethnographic Interview* (Harcourt Brace Jovanovich College Publishers: New York)

Stark, A. (1993) "What's the Matter with Business Ethics?" *Harvard Business Review* May-June

Sternberg, E. (1994) *Just Business* (Little, Brown and Company:London)

Storey, J. (1985) "The Means of Management Control" *Sociology* 19(2):193-211

Storey, J. (1995) *Human Resource Management - A critical text* (Routledge: London)

Sturdy, A., D. Knights and H. Willmott(1992) *Skill and Consent --Contemporary Studies in the Labour Process* (Routledge, London)

Sturdy, A. (1992) Clerical consent: 'shifting' work in the insurance office in Sturdy, A., D. Knights and H. Willmott (eds) *Skill and Consent -- Contemporary Studies in the Labour Process* (Routledge: London)

Sykes, G. M and Martza, D. (1957) "Techniques of Neutralisation: A Theory of Delinquency", *American Sociological Review* **22**;664-670

[T]

Teulings, Ad W. M. (1986) 'Managerial Labour Processes in Organised Capitalism; the Power of Corporate Management and the Powerlessness of the Manager' in David Knights and Hugh Willmott eds. *Managing the Labour Process* (Gower publishing company University press, Cambridge)

The Independent, 7 June 1995.

The Sunday Times, 21 May, 1995

Thompson, P. and McHugh, D. (1990) *Work Organisations* (McMillan:London)

Toffler, B. L. (1986) *Tough choices: Managers talk ethics* (New York:Wiley)

Townley, B. (1990) "Foucault, Power/Knowledge, and Its Relevance to HRM", Paper given at ERU Conference on Employment Relations in the Enterprise Culture, UWCC, Cardiff, 18-19 September.

Tuckman, A. (1994) "The Yellow Brick Road: Total Quality Management and the Restructuring of Organisational Culture" *Organisation Studies* 15(5)

Tuckman, A. (1995) 'Ideology, Quality and TQM' in H. Willmott and A. Wilkinson (eds) *Making Quality Critical* (Routledge: London)

[V]

Van Maanen, J. (1991) "The smile factory:Work at Disneyland" in Frost, Moore, Louis, Lundberg, and Martin(eds) *Reframing Organisational Culture*(Newbury Park, Cal.:Sage)

Van Maanen, J. & Barley, S. (1984) 'Occupational Communities: Culture Control in Organisations' in B. Staw (eds.) *Research in Organisational Behaviour* Vol.6 (JAI Press Greenwich)

Van Maanen, J. & Barley, S. (1985) 'Cultural Organisation: Fragments of a Theory' in P. Frost, L. Moore, M. Louis, C. Lundberg & J. Martin (ed.) *Organisational Culture* (Sage, Beverly Hills, California)

Velasquez, M. et al. (1983) "Organisational Statemanship and Dirty Politics: Ethical Guidelines for the Organisational Politician" *Organisational Dynamics*(Autumn)

Vitell, S. J. & Grove, S. J. (1987) "Marketing Ethics and the Techniques of Neutralisation" *Journal of Business Ethics* 6:433-438

[W]

Wahn, J. (1993) "Organisational dependence and the likelihood of complying with organisational pressure to behave unethically" *Journal of Business Ethics* 12(3)

Warde, A. (1992) 'Industrial Discipline: Factory Regime and Politics in Lancaster' in Sturdy, A. et al. (eds) *Skill and Consent* (Routledge: London)

Waters, J. A., F. Bird and P. D. Chant (1986) "Everyday Moral Issues Experienced by Managers" *Journal of Business Ethics* 5:373-384

Watson, T. (1994) *In Search of Management* (Routledge; London)

Webb, J. (1995) 'Quality through markets: The new public service management' in H. Willmott and A. Wilkinson (eds) *Making Quality Critical* (Routledge: London)

Webster, F. and Robins, K. (1993) "'I'll be watching you': Comment on Sewell and Wilkinson" *Sociology* 27(2)

Whipple, T. W. & Swords, D. F. (1992) "Business Ethics Judgments: A Cross-Cultural Comparison" *Journal of Business Ethics* 11:671-678

Wilkinson, A. Allen, P. and Snappe, A. (1991) "TQM and the management of labour" *Employee Relations* 13(1)

Wilkinson, A. and H. Willmott (1995) *Making Quality Critical* (London: Routledge)

Willmott, H. (1990) 'Subjectivity and the Dialectics of Praxis: Opening up the Core of Labour Process Analysis' in Knights, D. and Willmott, H.(eds) *Labour Process Theory* (London:Macmillan)

Willmott, H. (1992) "Postmodernism and Excellence: The De-differentiation of Economy and Culture" *Journal of Organisational Change Management*, Vol 5 No.1

Willmott, H. (1993) "Breaking the Paradigm Mentality" *Organisation Studies* 14(5):681-719

Willmott, H. (1993) "Strength is Ignorance; Slavery is Freedom: Managing Culture in Modern Organisations" *Journal of Management Studies* 30(4)

Willmott, H. (1994) "Bringing agency (back) into organisational analysis: responding to the crisis of (post)modernity" in J.H Hassard and M. Parker (eds) *Towards a new theory of organisations* (Routledge: London)

Wiseman, J. (1982) "An Evaluation of Environmental Disclosures Made in Corporate Annual Reports" *Accounting, Organisations and Society* 7(1)

Wright, S. (eds) (1994) *Anthropology of Organisations* (Routledge; London)

[Z]

Zuboff, S. (1988) *In the Age of the Smart Machine: The Future of Work and Power* (New York: Basic Books)