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Opening the Black Box: Moral Foundations of Management Knowledge

Values and Management Knowledge: From an Epistemological Problem to a Genealogical Response

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Abstract

The paper has three parts. In the first one, we develop the idea that axiological neutrality is a poisoned gift for management knowledge. On one hand, neutrality has been indeed an extremely fruitful approach because management *knowledge* has been able to get constituted as a management *science*. But on the other hand, axiological neutrality creates epistemological difficulties. In the second part, we try to validate our theoretical hypothesis. The validation process lies on a deep genealogical study of a European major high tech company that we have been able to observe and work with since the beginning of the nineties. In the third part, we go back to theory particularly through the works of the Lacanian psychoanalyst and jurist Pierre Legendre.

Key words

Management, epistemology, high tech company, sociology of organisations, organisational psychoanalysis.

*Genealogy is gray, meticulous, and patiently documentary.
It operates on a field of entangled and confused parchments, on documents that have been
scratched over and recopied many times*
Michel Foucault (1977)

Introduction

In this paper, we would like to put the stress on an aporetic dimension of mainstream management discourses regarding the relations between management knowledge and ethical topics. Such a relation is indeed presented as a *sui generis* problem, and by the way leads us to an occultation of the epistemological foundations that constitute the theoretical framework of management knowledge.

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1. Axiological neutrality, a poisoned gift for management knowledge

The management knowledge corpus has been historically built on a particular interpretation of the Weberian concept of value neutrality. Therefore, knowledge management is reputed to be value free, and based only on empirical facts. This structural dimension leads to ambiguous effects: it opens to management knowledge a relatively low constrained field but conducts to reduce its epistemological effectiveness.

1.1. An extremely fruitful approach

One could not be interested in the epistemological foundations of management knowledge by skipping over the emphasis introduced by Weber on the nature itself of the process which allows at the same time its emergence and its constitution. Indeed, the development of management knowledge fits in a very particular approach which is axiological neutrality. Instrumental rationality (*Zweckrational*) which constitutes the heart of the modern mind, actually implies the separation of facts and values, and dividing within the social reality what is a matter for choice (values) and what is a matter for calculation (adequacy of the means to the ends). Management knowledge can then only be built on judgements on facts, imposing

evaluation criteria applicable to all, regardless of the norms and values which may moreover govern the action of individuals.

The assertion of axiological neutrality is both the starting point and the arrival point of the management knowledge. It also constitutes an epistemological base in H. Simon's introduction to "*Administrative Behaviour*". He points out at the same time the necessity and the fruitfulness of this assumption of axiological neutrality. Necessity because management knowledge can only be conceived of as knowledge of facts. Fruitfulness because by remaining neutral on values and norms, management knowledge makes the researcher and the manager free of constraints. Therefore, axiological neutrality enables them to address only the questions related to organisational effectiveness.

Retrospectively, one should acknowledge the extent and the depth of the prospect opened by Weber's work. His work allows the construction of modern society characteristic entities: the organizations "where the neutral description prevails over moralist and practical injunctions," thus breaking with the operation of groups and communities (Tessier R. & Tellier Y, *Théories des organisations*, T.3 Presses de l'université de Québec 1991 p.XV). Above all, the organization, as the object of management knowledge, is characterized by its artefactual essence, its technical nature, its operational logic ordered by instrumental rationality and the search for effectiveness. It defines a controllable space of calculability and predictability, squared by management devices and tools, and its behaviour must first and foremost assert itself as the actualization of its controllable nature.

This epistemological matrix of management knowledge allows conveying their functional nature. As recalled by Herbert Simon, management knowledge deals first and foremost with "things such as they should be" and not "things such as they are". Therefore it does not follow disinterested knowledge purposes (the questions of "what?" and of "why?") but asserts itself firstly as knowledge dedicated to the continuation of predetermined goals (to bring an answer to the question "how?"), which leads furthermore to a differentiation and a specialization of this knowledge as the objectives become more and more complex and multiple.

We would like to contribute to defining the ideal type of management knowledge, above all to characterize its fundamental epistemological nature, even if one may well reproach this presentation for sacrificing nuances and debates which have governed the development of management sciences; to the benefit, we believe, of linearity and simplification.

1.2. But an approach which creates epistemological difficulties

It is precisely this solid epistemological nature which is endangered by a set of works generally considered as founders of the sociology of organisations (Blau, Gouldner, Selznick, Perrow). These works constitute themselves in counterpoint of management theories, in particular to underline their limits. Centered on clinical research, they seek above all to show the existing gap between on the one hand management knowledge descriptions of the organisations' behaviour (moreover with much that is implicit) and on the other hand descriptions of the organisations which can be done in situ by the means of case studies.

It is known that these works were integrated into the United States by March and Simon but also in France by Crozier and Friedberg to describe organisations endowed at the same time with a rationality much more complex – because of the very existence of an autonomy of the actors-and a less absolute rationality - in particular because of the cognitive limits of the

actors-. We think for our part that such a reading of authors such as Selznick and Perrow is too restrictive. Indeed these authors do not content themselves with stressing the importance of the political play of actors' coalitions. Conflicts of norms and values appear through this political play, as emphasised by the typologies of management stemming from the work of Blau.

Most of the authors stress that in the ordinary course of organisational action, the question of standards and values - and more largely that of the constitutive limits of the intentionality of the actors cannot be dissociated from the questions of effectiveness, or adequacy of the means. Standards and values do not constitute a "world apart" in organisations. They do not represent an ideological and symbolical layer which could be added to the "reality" of the infrastructure of the organisation. This interpenetration of the facts and the values in the reality of organisational behaviour was not without also posing fundamental epistemological problems with researchers in sociology who were themselves influenced by Weber's functionalist reading carried out by Merton and Parsons.

Two authors are looking for the consequences of those empirical assessments by underlining not only the limits of managerial rationality but also those of the category called « organisation ». Indeed Selznick and Perrow are known for their work in operating the distinction within a same entity between organisation which is ruled by rational mechanisms and institution, invested with the values and the subjective needs of its members. The institution carries out some functions which could not be achieved by the organizational structures and devices, by a set of organically linked processes. Those processes are indeed embedded in the mutual interactions of its various actors, themselves committed in a collective process devoted to definition of meaning. The question posed by the coexistence of two basically different types of processes and the potentialities of tensions and divisions that can be expected, are, however, denied by the own organicist metaphor of the functional model within the framework of Selznick and Perrow's works, which establish the hypothesis of a possible homeostasis of the whole system.

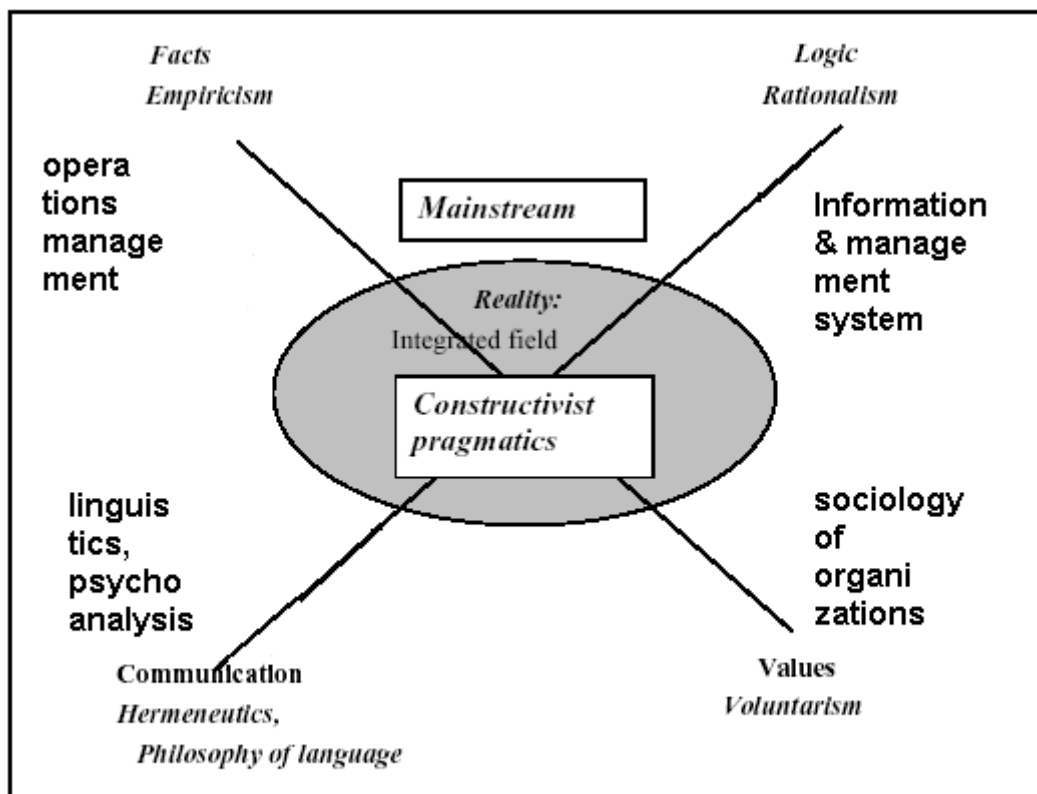
All occurs as if most of the authors, facing empirical assessments which are not easy to analyse, wanted, despite everything, to subject themselves to the injunction to save the principle of the rational nature of organisation and the possibility to separate facts and values. The problem which is posed is a problem of cohabitation, of coexistence and, at best, of interactions. But these various situations generate basic epistemological problems where the theory of organisations punctuate the succession of stages : dichotomia between the formal and the informal, between the logic of efficiency and that of the feelings, distinction between organization and institution, composition between control regulation and autonomous regulation.

Nevertheless, all of those theoretical constructions labour to articulate the different levels of experience and reality which characterize organisations. As an illustration it is interesting to quote Enriquez who said that « organization separates more than it unites ». But the notions of division or separation seem hardly acceptable to characterize an organizational field which is deliberately dominated by coherence and logic. To pose the question of the values and more widely what Freud call the *Kultur* within the organizations seem to us to subvert from the inside the purpose itself of our investigation since it breaks down its frontiers and highlights its theoretical limits by annulling it as a theoretical purpose.

2 Axiological neutrality, episteme and genealogy of management control: the case of a high tech company

2.1. The general model

Even if the figure below is very perfectible, we would like to sum up the theoretical framework, which has been presented in the first part. We have crossed our axiomatic with that used by Norreklit & all (2004).



Adapted from Norreklit & all. by T. de Swarte

Operations management is concerned by day-to-day operations of which the framework and global architecture were built when the Management and Information System (MIS) was implemented. This zone is very concerned by mainstream approaches of management control and is under the control of Weber's ideal type of the efficient modern organization and organic mechanisms of coordination. The area of values is mainly concerned by sociology because the tension between norms and values is at the heart of the sociological perspective (Cf. Blau). The triangle facts-MIS-sociology of accounting values has been deeply studied in numerous publications of *Accounting, Organizations and Society* in the nineties and Anthony Hopwood's work. Our original contribution rests on the reference that we add to Philosophy of language, linguistics and Psychoanalysis.

Because of the wall of language (Lacan), communicating is definitely not transparent.

Because of the subject's cleavage, the role of the manager is not only a social role with formal and informal rules but also a conflicting dialogue between himself and himself (between his ego and his superego, to give an easy to understand example).

The ovoid form in the middle of the figure represents the organization but is a didactical facility. In fact, the surface of the “egg” is definitely variable, sometimes important sometimes not. And sometimes the egg breaks or disappears.

We are trying to apply this scheme of analysis to Meganet, a big European company that has been an empirical field for us since the mid-nineties. At this stage, we can say that there is clearly in this company a hypertrophy of the rational “upper” part of the management system. But we have also been able to hear many “lower” discourses on the management system. Our aim is to try to analyze these discourses in the perspective of sociology of organizations and Philosophy of language, which has been presented in the first part of the paper.

2.2. The organizational and management control model of Meganet

We are going to try to validate the assumption of an epistemological problem in the field of organization and management control, which needs a genealogical response through the case of Meganet. The European company, which is studied, has still at the present time (2006) a very high debt ratio. This is the result of a lack of management control and of a highly complex organization highly difficult to monitor before, during and after the 2002 financial Crisis. The origin of the debt is of course very complex but it is important to try to understand it in sociological and psychological terms more than financial terms. In this field, we consider finances as an instrument for measuring (thermometer) more than one explanation. For all that, thousands of lines have already been written on Meganet’s financial crisis and we could not add any pertinent financial consideration, even if we wished to do so.

Recent history and genealogy of Meganet’s management control system

In the nineties, Meganet was under the control of a Saint Simonian industrial elite made up of highly qualified European standard engineers, having received a military higher education and benefiting from a strong professional autonomy due to their technical competencies and a *de facto* closed shop¹ mechanism on this kind of competencies. The main ideological cement and the nature of the psychological contract between these engineers was the “the logic of honor”². Their system of norms and values was very integrated and to sum up “Parsonian” because in strong coherence with a macro social goal to give every citizen the possibility to take benefit from Meganet products. The company’s business was also very profitable and they used to give high returns to their shareholders. Organizational complexity was a structural necessity for Meganet for both technical and sociological reasons. In technical terms the highly sophisticated nature of the product sold was a strong reason to divide the work. In sociological terms, it was necessary to manage a space for hundreds of ambitious engineers: like in Lamarck’s evolutionary theory, *the function creates the organ and the needs* of qualified engineers for qualified tasks has created organizational entities dedicated to qualified tasks.

A panoptical project of management control

Management control was implemented in the nineties in an unsaid and somewhere *unconfessed* Foucaultian panoptical perspective. The goal was to try to reduce organizational complexity through a broad, exhaustive, coherent counting of 612 basic activities³. In this

¹ The only difference was that they were no trade union but highly corporatiste informal rules.

² which is an invariant in the French elite since Louis XIV and the XVIII century... (cf. d’Iribarne).

³ That makes 612 ! (612*611*610*609...etc) theoretical possibilities of connections between activities in mathematical terms.

perspective, Meganet built one of the most sophisticated management and information systems in Europe. The counting mode was built on a **pure axiological scheme** exhaustively based on transparency and on the reduction of complexity to binary choices because of the strong culture in mathematics and computer science existing inside Meganet. Every operational activity was to be visible and measured from any point of the management board and main directorates. In reality, such a panoptical project was also the result of overly strong autonomy given to the regional and local entities in the eighties, which brought about many redundancies within the company.

The epistemological background of this panoptical project was of course unclear and not thought of as an epistemological one: a kind of practical action without theoretical background. The main arguments given by the members of the board that we met were « we want to be as transparent as our American counterparts⁴ » and “we want a normal and integrated management control system”. Therefore, a feeling of abnormality of the management system on one hand and of a Promethean technical mission on the other hand was formulated in some way like a Freudian slip after long managerial, organizational and financial considerations on Meganet’s strategy⁵.

In the context of Meganet, the panoptical goal was to bring rationality and transparency through axiological neutrality. Axiological neutrality was considered as a value *per se* because it was supported by a mathematical background. The political dimension of axiological neutrality was seen as a constraint and if possible a second order variable. The moral dimension was not explicitly considered because the moral corpus of rules was an exogenous variable of the management control system.

Finally, the epistemological background was a purely neo-Weberian one: to organize and divide work and elementary units of work, to count work and management activities, to identify shared transversal activities, and to implement a strategic management control (Lorino, 1991). There was no possibility of genealogy for the management control system because every management problem was thought of in reference to a future (simultaneously bright and full of shadow zones). It was considered as impossible for Meganet to look back and to try to build a genealogy of its financial practices. The feeling of an internal revolution was very strong and the normalization of the financial practices was considered as a Kantian categorical imperative. The new macro financial model was not based on certain continuity while many operational processes were continuing as before. As a consequence, the gap between the operational elements of the organizational structure and the financial components of the strategic management entities was to become larger and larger at the end of the nineties.

A genealogical rupture which needs a genealogical analysis

The problem with genealogy in general and genealogy of management questions in particular is that if you forget it, its signifying structure and logic never forgets you. If an organizational structure and a management control system have been thought of in a pure instrumental logic, many elements of the organizational life do not find their place in such a framework. And if they do not, they try to exist through other means. This is the basic assumption of sociology in

⁴ Which were no more transparent at least...

⁵ Even if it is an analogy, it is useful to think to the social conditions of emergence of Jeremy Bentham’s Panopticon for prisons in the nineteenth century. The goal in terms of visibility was to protect the prisoners from themselves and other prisoners. It was also to decrease the level of violence and bring back to social rules a desocialized population. The goal was both to bring transparency and humanity.

the field of social relations and also the basic hypothesis of organizational psychoanalysis, which focuses on unconscious dynamics within organizations (see work of Enriquez, Long, Amado, Arnaud, de Swarte). In a purer psychoanalytic Lacanian⁶ framework, rebuilding the genealogy of the signifying chain is a priority for understanding a discourse, here a management discourse.

Let us give an example through the WorldCom case study (de Swarte, 1997, Kaplan & Kiron 2004) where lack of management control and manipulation of controls have been studied retrospectively by the last cited authors. First of all, the management control system was definitely makeshift because the master signifier was *external growth through mergers and acquisitions*. Therefore, when some financial trouble came after years of prosperity, the idea of some executives was to decrease the level of controls, to speculate and “hope” for a better financial future. The sociology of management control hypothesis can then be validated: the hidden data have reappeared somewhere else in the organization, in fact at a lower management control level.

Let us try now to present a Lacanian perspective on the managerial discourses. The reader can also find below an essay of Lacanian analysis of Meganet’s financial debt mechanism⁷. Of course WorldCom top executives had two different discourses inside and outside the company. This is a clear result indicated by the legal inquiry conducted after the stock market crash. In Lacanian terms, that means that WorldCom top executives understood (*heard* would probably be better in psychoanalytical terms) that 2 chains of signifiers were competing: one was made with official financial information and the other was made with internal control procedures manipulation. There is no unconscious dimension here, but just a standard and classical manipulation of information, very understandable in Simonian and Crozierian sociological terms of limited rationality.

But if we go back to Lacan, the distance between the 2 chains has its own logic, which is an unconscious one in a sense that this distance grows *without being aware of it (à l’insu des*

⁶ One might therefore propose, as does Lacan, that a sign can make sense only retroactively, since the signification of a message emerges only at the end of the signifying utterance itself. This retroactive dimension of meaning is represented in



the diagram of the anchoring point by the reverse direction of the vector: In other words, it is **after the fact** that the anchoring point stops the sliding of signification (Dor, p.41). Therefore, if one wants to understand a signifying chain, he has to work on the retroactive dimension of meaning.

⁷ A Lacanian analysis of the debt process. For Lacan, debt is a bet on future, in opposition with the common financial sense, which thinks that debt brings a company to a weak autonomy. How can we speculate to explain the lack of management control inside Meganet on the basis of our knowledge of this company and its executives. The problem is the “a” object, the object of desire in the Lacanian theory. It used to be for the management, the shared goal to have the best technical offer in the world. When the market conditions have changed, at the end of the nineties, Meganet was facing a dilemma: going on loving its product or reorganize itself and become a European leader. After many internal tensions, the decision was taken to become a European leader, at any price and therefore to change the “a” object which was the cement of the company’s identity. The product then became an ordinary asset submitted to a hard restructuring pressure and the management discourse became something like “we want to be bigger and bigger” through external growth (mergers and acquisitions). But this desire was absolutely no controlled. The Name-of-the-Father was not represented because for political reasons, the father (main shareholder) did not want to play its role. Moreover, the Chairman of Meganet has interiorized the interdiction and did not question its main shareholder on the opportunity to get bigger and bigger. Afterwards, he has said that he was considering its financial chief executive officer as an independent and competent professional who was able to take the good decisions by himself. A kind of tragic triangle was then functioning: each element of the triangle was imagining that the two other elements were responsible while himself was not. So, there were not any moral principles, no Law in the Lacanian sense on which “rational” decisions could be anchored (see T. de Swarte’s article published in French in “Les Echos”, 24 Novembre 2003).

acteurs). This is what Lacan calls -after Saussure- the difference between signifier and significant when he considers that the true function of language is to generate misunderstandings.

So the difference between Kaplan's & Kiron's study of WorldCom and our approach to Meganet's enormous financial difficulties is that we do not assume that managers really wanted to manipulate accounting data. We assume that they were manipulated by market financial data because of a rupture in the genealogy of the internal management system that brought Meganet to a kind of chaos and a major crisis in the system of signifiers. In other words, the financial crisis is the symptom, not the cause.

3. A genealogical perspective

Let us go back to theory and try to build the framework of a genealogical perspective on values and management knowledge.

3.1 The impossible genealogy of management knowledge.

The genealogical approach seems to be very at the opposite of the management sciences points of view. It is indeed the main characteristic of management knowledge to be actual, relevant and adapted to the changing conditions of its environment. The fact is that management literature is in its majority constituted with topics about needs for new models and calls for changes in paradigms.

Management knowledge is focused on the question of the desired future, and the observed present is chiefly interpreted as a stage of its fulfilment. Management is constantly obeying to an injunction of modernity and is neglecting the question of its embeddedness in the past. The past is old fashioned, must be overtaken and sometimes destroyed. Why should we introduce a genealogical approach in such a perspective? This kind of approach generally reveals the unconscious pregnancy of the past in the present managerial practices and theories.

By neglecting and occulting the genealogical approach, management knowledge defends its own autoattributed statute. Generally speaking, genealogical approach is a method for decrypting the significations of practices. This approach conducts to a *déconstruction* of what could appear as an essence or as a key issue. A rapid examination of management discourses reveals the importance of their "essential" foundations. They lie on definitions, definitive statements or ahistorical judgments. Therefore, a genealogical approach represents a threat for the legitimacy of management knowledge discourses.

3.2 Management knowledge: about systems of misreading and mobilization of organizations.

The aim here is to explore and develop a hypothesis, of which we measure the provocative aspect but of which we want to defend the reflexive virtues. The reading of genealogical works about Pierre Legendre's industrial knowledge invites us to consider management knowledge as misreading systems but also as mobilization regimes. This prospect has the

credit of overshooting the dichotomy facts/values in organisations while integrating the psyche game. Management knowledge appears to be, like most scientific knowledge and technologies, as systems of misreading that is to say as systems based on immediacy and the instantaneity of reason and effectiveness, while refusing all genealogical approaches which would unveil its origin. Jacques Lacan wrote “science, if one focuses on it, has no memory. It forgets the conditions of its childhood, when it got constituted, in other words a dimension of truth that psychoanalysis highly reveres” (Ecrits II, p. 235).

Management knowledge produces shadow zones, that is to say “*the whole range of proceedings whereby, for unclarified and functionally unknown purposes, industrial organization succeed in not only dodging the dogmatic question but also eliminating it as a scientific object*” (Legendre 2001 p.54). This original epistemological point of view has huge repercussions within organisations. The approach which denies the origins has found in it all its topical aspect in the concrete of the interactions which happen between the members of the organisations. This namely appears through denials, screening phenomena which perturb the process of signification buildings to the impossibility of making any exchange or meaningful negotiation. As an example, the technical debates around the management of information systems can most of the time be reduced to Crozerian conflicts where the actors use the information system as a power lever and research to raise to a maximum an asymmetry of information which seems to be in their favour

Therefore, an information system in a “big modern organisation”, is obviously the privileged place for the construction of the symbolic which is by nature an historic and genealogic construction and not only a numerical tube whereby “operational informations” is in transit. The meaning effect does not function indeed as an answer but as a result of a questioning process which is part of a vital dimension which is that of time “*inasmuch as it makes concretely exist the irrepresible gap and the tension which result of it between the definitively lost past, out-of-date and what can be thought about, and told in the present*” (Levy 1997 p.25).

Organisations have a memory, information systems too. In both cases, the return of the repressed is not innocent when it happens. Through a particular passage of time which defines above all the present as a stage in a desirable future, management techniques refuse this necessary relationship between past and present, in spite of all those speeches about the acquisition and the management of knowledge. They implement a real work of desubjectivation that some psychologists, such as Claude Dejours, who underline the producing effects of pain at work. Management knowledge and the tools associated do not only operate as complexity reducers, or at least if they function as such, it costs denial and dodging operations which provoke breaking up, perversion or even disappearance of the meaning itself.

Nevertheless, this particular posture of management knowledge does not damage in any way their effectivity. Indeed they function as forms of administration, of management and of imposing the Truth: they are the producers of an operatory fiction and are used to provoke agreement and belief; and the more the genealogy of these beliefs is hidden the more efficiently agreement and belief are provoked.

This function of mobilizing beliefs in organizations is far from being P.Legendre's own thematic : it is obviously linked to K.Weick's works in psychosociology on the notion of commitment, the notion of rationalizing myth in Hatchuel and Weil's works or even Foucault's reflection on the function of utopia of Bentham's Panopticon. This recollection of texts leads to the reinvestment of the function of management knowledge, the dynamic of the imaginary which was thought to have been lost. To paraphrase Legendre, the truth established by management knowledge does not come from the real but which is emancipated itself from the real so as to return individuals to a mythical place where nothing lacks truth. « *The institutions have to manage human beings as if they were d desperate beings, more or less evolving from fusion, as if they were subjects who believe in a vital relationship with the Law* » (Legendre 2001 p.75).

It is no longer about opposing here the rationality of management knowledge to the limits imposed by the complexity of human actions but to admit that the effectiveness of this knowledge also relies, and we will be tempted to say, mostly on symbolic and imaginary processes linked to the restores multidimensionality to management knowledge and enables us to understand the complexity and the « problems » that they are able to form within organizations. « More » management knowledge would only uselessly complexify a problem wrongly defined as belonging to management despite the fact that the problem takes place in another stage, that which the symbolic Lacan holds dear.

Conclusion

It seems essential to use a relevant epistemological framework to understand the question of the relations between management knowledge and values. Such a framework might not be the traditional one, inherited from the positivist foundations of management science. It might integrate the imaginary and symbolic dimensions of organisational life and not neglect the scene of the *psyche*.

Therefore, Nietzsche could certainly be more usefull than Auguste Comte to understand the ethics foundations of post-modern management issues. If we try to build a genealogical perspective on the moral doctrine of management, we should think about such a doctrine as if it was a symptom linked with the symbolic and unconscious aspects of organizational life. A "higher" morale of management would consequently have to question the limited rationality paradigm and propose a kind of *limited irrationality* paradigm.

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