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## 39th EGOS Colloquium - Organizing for the good life between legacy and imagination

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## 39th EGOS Colloquium 2023, Caligari

### Pre-Colloquium Development Workshops (PDWs)

PDW 06: Pragmatist Inspirations for Researching On-the-Move: Knowing by Becoming

**Title: *In the continuity of American pragmatism, how consideration can be the new paradigm for a responsible management?***

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Thesis supervisor: Nicolas Berland

2<sup>nd</sup> year PhD student in Management



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**Amélie** has twenty years of professional experience in business, in audit and consulting firms, and as the founder of a pure player brand.

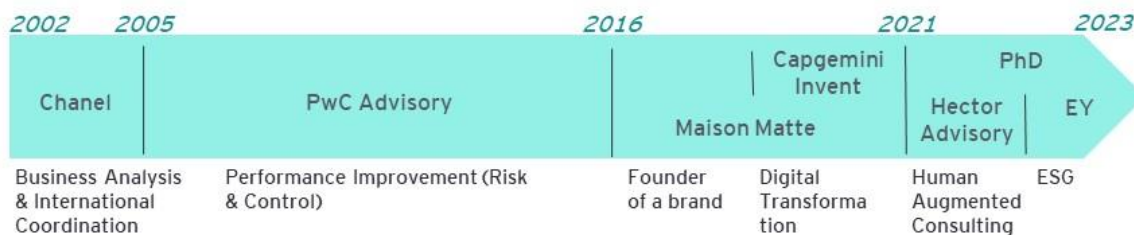
She has developed expertise in:

- Internal control and risk management
- Audit and compliance (CSRD/ESRS, Green Taxonomy, TCFD, SOx, COSO, AMF, ESEF, ISO, COBIT, PACTE Law, Duty of Vigilance, KYC, etc.)
- Management of financial performance (EPM - Enterprise Performance Management) and extra-financial performance (ESG criteria - Environment, Social and Governance)
- Digital transformation of the finance function (Management of complex projects and Agile management)
- Governance and organizational restructuring

She manages projects for clients (CAC 40, SBF 120, Middle Market, Private Equity) operating in industrial sectors (energy, automotive, luxury, cosmetics, consumer goods, distribution).

At the same time, she is part of the group (led by the CNCC - Compagnie Nationale des Commissaires aux Comptes) for proofreading ESRS (CSRD) drafted by EFRAG. She has also often taken part in conducting surveys and writing white papers and articles, in partnership with AMRAE (Association pour le Management des Risques et des Assurances de l'Entreprise) and DFCG (Association National Council of Financial Directors and Management Control).

Amélie is in charge of tutorials in management control and undertakes research in management sciences.



## **1. What interests me about this workshop**

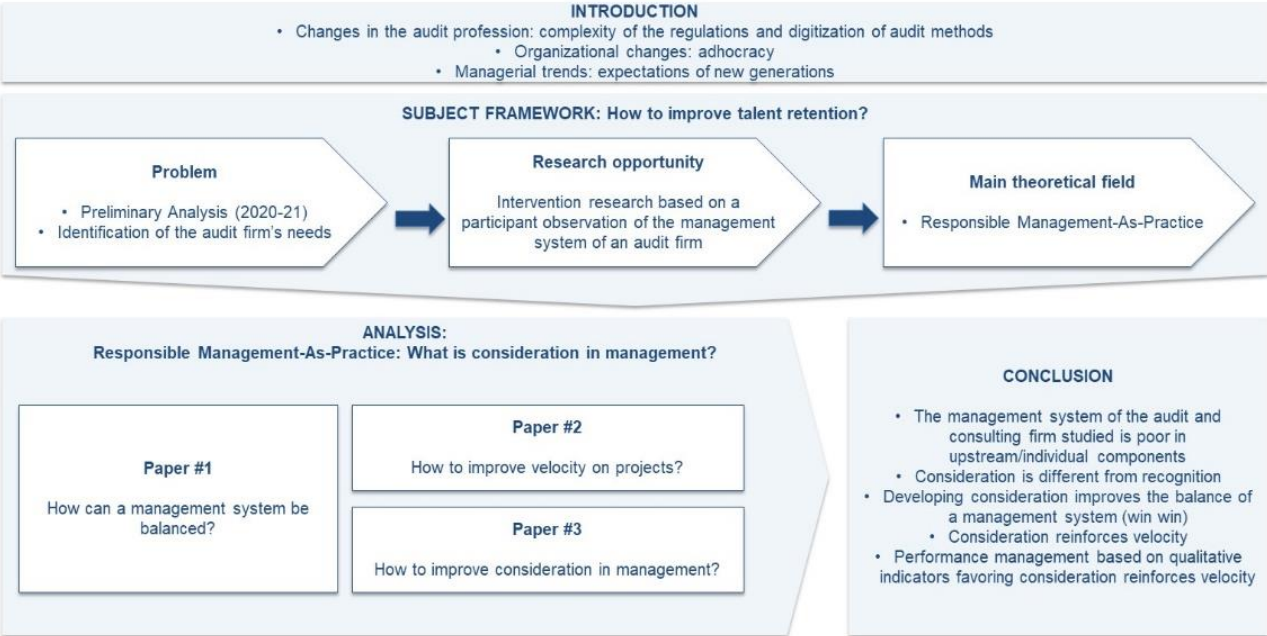
American pragmatism is at the heart of my research. The discovery I made of Mary Parker Follett several years ago quickly convinced me to join the pragmatist research philosophy, because pragmatism provides an ethical basis to guide the ways in which we can develop together (Brinkmann, 2017). Then my meeting with Philippe Lorino confirmed it to me by providing concrete answers to my questions. Being in the second year of a thesis in management, I have already decided to work on a thesis by articles. You will see in this document that the structure of my thesis is already defined and that I have also already collected consistent data and writing a first article about “velocity” in project management. As Simpson & den Hond (2022) argue by saying that pragmatism is very relevant in changing environments, I for my part also found that the pragmatic approach that I developed allowed me to make a very interesting. It allowed me to put the notion of “consideration” at the heart of my study – “consideration” not to be confused with recognition. It was by being immersed in an audit firm that I was able to observe its management system to identify the flaws that push employees to leave and make it difficult to recruit talent. It was by developing a pragmatist approach in my analysis that I realized that the components of the management system in place did not form a balanced whole in terms of “consideration”. Today, I need to share my field experience with other pragmatist researchers to explore the potential of pragmatism as a practical philosophy within the components of a management system. I want to refine my understanding of the contingency and fallibility of knowledge and the continuous learning of human action. I am therefore very interested in collectively experimenting with exercises to develop awareness of our senses, movements, interventions, thoughts, ideas, actions... to be consciously part of worlds on-the-move (Simpson & Revsbæk, 2022).

## **2. Description of my own empirical research**

The field of analysis is a Big 4 firm strongly affected by a high level of turnover and a significant difficulty in recruiting because people work life balance and pressure are painful. The prolix literature questioning the management model of audit and consulting firms clearly testifies to their difficulties evolving and adapting themselves (Stenger, 2017) to new generations. For American pragmatist philosophy, organizational best practices are always experimental because action is continuously in movement (Lorino, 2020). More precisely, since Mary Parker Follett, we know that best human levers of performance are empowerment and inclusion. As

Sociomateriality tells us that tools and actors are linked (Gherardi & Laasch, 2021), performance management system as it is put into practice influences people behaviors. Moving towards, a more responsible management is not limited to the deployment of a participative management (Mintzberg & Sager, 2003). Management of complexity shows us the need to take into account heterogeneous, interconnected and processual human and non-human elements. In this study, we explore how management control in its practice could be performed to improve consideration. We rely on the idea that pragmatism provides an ethical basis to guide the ways in which we can develop together (Brinkmann, 2017) especially in changing environments (Simpson & den Hond, 2022) by being consciously part of worlds on-the-move (Simpson & Revsbæk, 2022).

**Thesis structuration**



Source: Author's own

Relying on Malmi & Brown management system types of components, the researcher conducts interviews to identify management system components currently in place into the audit firm.

## 5 types of management system components

<b>Cultural Controls</b>					
Clans		Values		Symbols	
<b>Planning</b>		<b>Cybernetic Controls</b>			<b>Reward and Compensation</b>
Long range planning	Action planning	Budgets	Financial Measurement Systems	Non Financial Measurement Systems	
<b>Administrative Controls</b>					
Governance Structure		Organisation Structure		Policies and Procedures	

*Source: Malmi et Brown 2008*

## Mapping of the audit firm management system components



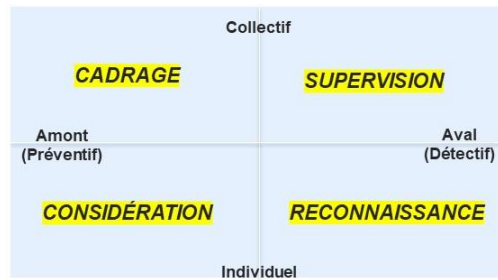
### 30 composants du système de management répartis en 5 types :

1. 6 composants « Cultural » => Dimension culturelle
  - \* C1: Mise à disposition d'aides (hotlines, congés de paternité, crèches, SOS grade d'enfants...)
  - \* C2: Codes et habitudes (mimétisme managérial et influence réputationnelle des managers sur les autres managers)
  - \* C3: Formations
  - \* C4: Valeurs de la firme (esprit d'équipe, ouverture, sympathie)
  - \* C5: Moments de partage (séminaires Seniors, dîners de fin de mission...)
  - \* C6: Positionnement par rapport à ses pairs
2. 6 composants « Planning » => Dimension stratégique et de planification
  - \* P1: Définition de la stratégie globale aux USA et pour l'EMEA, aux UK
  - \* P2: France en charge du déploiement local de la stratégie
  - \* P3: Comité opérationnel et actions déployées par les associés
  - \* P4: Outil et culture planning déclinée par BC
  - \* P5: Parcours et programmes spécifiques « Challenge », « Impad », « Mobility for you »
  - \* P6: Groupe de réflexion YLB (Young Leadership Board)
3. 8 composants « Cybernetic » => Dimension de supervision et de contrôle
  - \* S1: Composition type des équipes avec 3-5% d'associé, 10-15% SM, 40-30% de senior, 40-50% de juniors
  - \* S2: Suivi de la formalisation des dossiers via Canvas
  - \* S3: Suivi mensuel d'un certain nb d'indicateurs globaux
  - \* S4: Echanges et réunions formelles et informelles via Teams
  - \* S5: Suivi des temps via l'outil de saisie des temps
  - \* S6: Suivi du tr. d'utilisation par collaborateur
  - \* S7: Synthèse des évaluations par le parrain
  - \* S8: Evaluations de fin de missions
4. 4 composants « Reward & Compensation » => Dimension de reconnaissance et de valorisation
  - \* RC1: Politique de rémunération
  - \* RC2: Possibilités de mobilité internationale et intra service line
  - \* RC3: Promotions
  - \* RC4: Parcours de cooptation Associé "Next Gen" devenue "Elevate", « Athéna »
5. 6 composants « Administrative » => Dimension organisationnelle et de gouvernance
  - \* A1: Code de conduite, Procédures d'acceptation des déplacements et de gestion des notes de frais
  - \* A2: Règles de rentabilité et de GRM d'une mission
  - \* A3: Contrat de travail
  - \* A4: Comité d'évaluation "Consulting Connect"
  - \* A5: Arbitrages au niveau de la sub-service line
  - \* A6: Arbitrages au niveau de chaque BC

*Source: Author's own*

Regarding the components identified at the intersection of the axes, we are tempted to say that the components of the type:

- Upstream/Collective rather have "Framing" objectives
- Downstream/Collective have rather "Oversight" objectives
- Upstream/Individual have more "Consideration" goals
- Downline/Individual have rather "Recognition" objectives



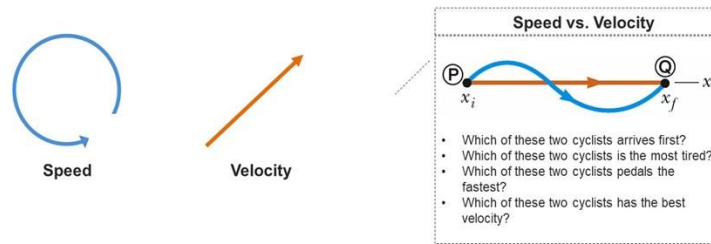
*Source: Author's own*

To conclude, we propose a classification of components along two axes and a definition for each type of component (4 categories). We highlight the nuance between recognition and consideration in business and specify that "Consideration" components are underdeveloped.

### **3. Reflections on methodological challenges**

Management components identified are of a formal nature because they are officially listed as being part of the system. But, in terms of management as practice, how are they implemented overall projects? Each formal component has a certain margin of maneuver in its application. This informal part of each component is linked to the way they are implemented by people involved. So, I have two methodological challenges, one in each paper.

1. **How to improve “Velocity” on projects? (Paper 2)** On projects, the main formal component of the management system is the number of hours worked which is an indicator weekly piloted, however presenteeism is not synonymous of performance (Amponsah-Tawiah et al., 2018). Integrating project teams, the researcher carries out case studies to observe projects deployment. We wonder if temporality measurement as it is currently defined within the current management system in place, would not lack a valuation of the empowering symbolic dimension of people involvement, on one hand, and an ability to objectively measure production efficiency. How control could be a practice of improvement for velocity, relying on complexity management? What could be the performance objectives to promote team velocity? While velocity has direction, speed does not, which makes the whistle more effective when talking about velocity.



*Source: Author's own*

The research methodology is based on three components of analysis:

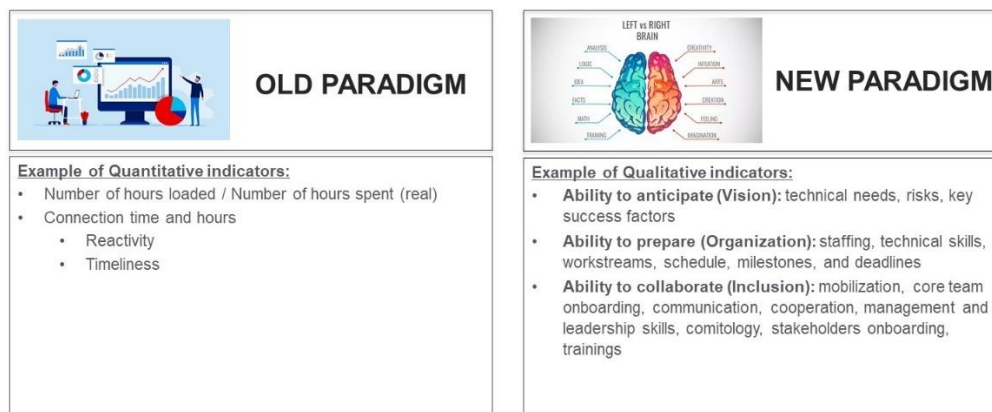
- 1) The observation of people onboarded in four projects from December 2020 to December 2022. Employed as project manager, the researcher lives the field experience like any other employee involved. She participates in several projects carried out for clients.
- 2) A logbook describing events and their impact on people performance and on team atmosphere.
- 3) The researcher builds a processual summary scheme based on the following criteria of project deployment:
  - Structuration: Mission preparation methods (structuration of methodological approaches and organization of teams)
  - Time range & Life balance: Hours of appointments and sending emails, time off, trainings, leisure
  - Pressure: Workload, requests, deadlines
  - Logistics: Comfort, workspaces, traveling
  - Atmosphere: Communication, inclusion, team spirit
  - Transparency: Honesty, number of hours declared in timesheets versus real hours spent, project advancement presented to the client versus real project advancement

At the same time, the researcher plots performance progression curves according to four performance criteria:

- Quality: Customer satisfaction
- Efficiency: Progress (delay)
- Economic: Turnover, rentability
- Warnings: Leaves, resignations

During her participant observation, she measures the level of each criterion on a monthly basis. The objective is to establish a processual description of the evolution of the criteria throughout the deployment of these projects. This study establishes a link between the level of upstream project framing, the performance of employees and customer satisfaction. The researcher highlights two main observations:

- An unsuitable and inequitable attribution of responsibilities to each person's skills, talents and aspirations does not promote legitimacy and appropriate personal development.
- A lack of anticipation of needs, clarification and structuration of the approach projects issues, promoting directive management, generates excessive pressure due to a desire to demonstrate progress that is impossible to achieve is useless, even devastating.

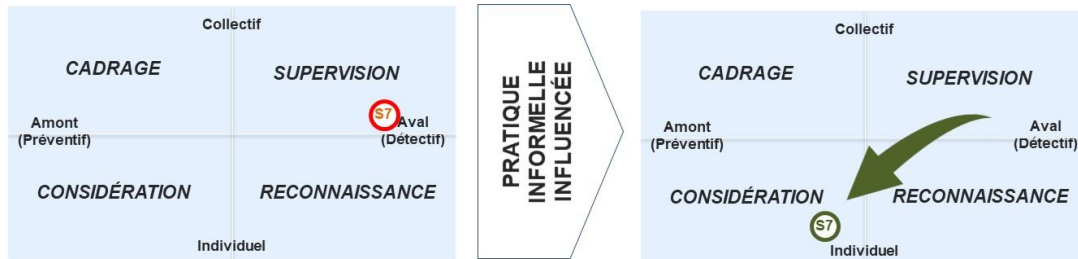


*Source: Author's own*

2. **What is “Consideration” in management? (Paper 3)** In a constructivist way, the researcher goes deeper in the qualification of the notion of consideration based on an analysis of the formal components and ask us how it might be possible to develop the components or create new ones, to enable them to better cover the consideration objective favored by Upstream/Individual type components. To answer to this question, the researcher conducts interviews. She highlights that:
  - Consideration is a subjective phenomenon that is difficult to control and measure because each people adapt his behavior and each people perceive differently what is given or not given to him. This means that even if a component is distributed in the same way to two people, these two people will not necessarily have the same level of perception of the consideration given to it.



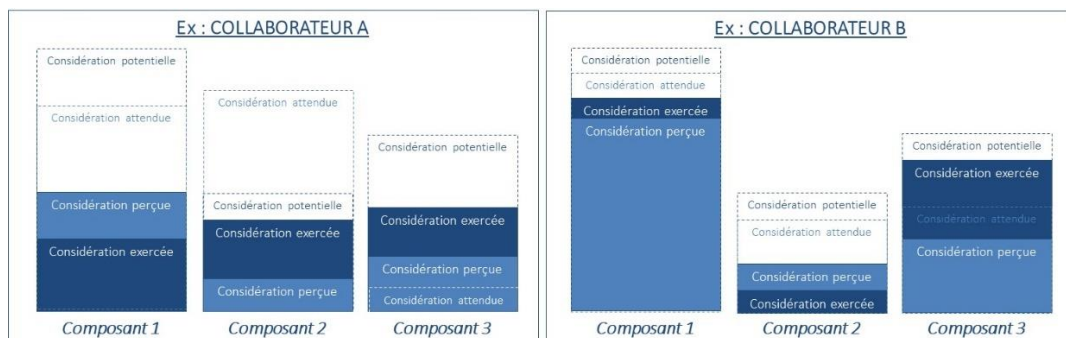
- Any component, whether "Cultural", "Planning", "Cybernetic", "Recognition & Valorization" or "Administrative", applied with integrity, sincerity, fairness, transparency and deployed with individual attention upstream of the completion of work may by nature automatically switch to the "Consideration" space, as shown in the diagram below.



*Source: Author's own*

The application of components with potential consideration can not only go so far as to annihilate their effectiveness but also have the opposite effect. This can be done voluntarily or involuntarily unevenly from person to person. The main contribution of this study is the clarification of the corporate “consideration” concept. Each component doesn’t have the same potential for consideration, and in any case, employees do not have the same level of expectation for each component.

**Consideration is a subjective ontological phenomenon**



*Source: Author's own*

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