Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms

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Abstract

There has been remarkably little study of the recruitment, training and socialization of accountants in general, much less the specific case of trainee auditors, despite many calls to do so. In this paper, we seek to explore one key aspect of professional socialization in accounting firms: the discourses and practices of time-reckoning and time-management. By exploring time practices in accounting firms we argue that the organizational socialization of trainees into particular forms of \textit{time-consciousness} and \textit{temporal visioning} is a fundamental aspect of securing and developing professional identity. We pay particular attention to how actors consciousness of time is understood to develop, and how it reflects their organizational and professional environment, including how they envision the future and structure their strategic life-plan accordingly. Also of particular importance to the advancement of career in accounting firms is an active engagement with the \textit{politics of time}: the capacity to manipulate and resist following the overt time-management routines of the firms. Rather than simply see trainees as passive subjects of organizational time-management devices, we noted how they are actively involved in ‘managing’ the organizational recording of time to further their career progression. © 2000 Elsevier Science Ltd. All rights reserved.

The minutiae of personal conduct and appearance might seem unimportant but in fact they are as crucial as the firm’s procedures and pro-formas that guide an auditor through the daily work, or the process for the selection and training of staff. Great care is taken to get the right work performed, in the right way, by the right people, wearing the right clothes. Of such stuff is the garment of professionalism made: and such is the display of knowledge and trustworthiness that justifies monopoly (MacDonald, 1995, p. 207).

There has been remarkably little study of the recruitment, training and socialization of accountants in general, much less the specific case of trainee auditors, despite many calls to do so.\textsuperscript{1} Harper (1988), Power (1991), and Hanlon (1994) are partial exceptions to this, but Coffey (1993) \textit{Double entry: The Professional and Organizational Socialization of Graduate Accountants} is probably the most detailed existing study conducted in the

\textsuperscript{1} Fogarty argues (1992, p. 142) the area of organizational socialization in accounting firm is “poorly understood”; certainly, the study of auditing practices has not been given the attention we believe is merited by their size and economic importance in the UK. Hanlon (1994, p. 82) also suggests that “sociology has never been enthusiastic in its examination of the work of accountants”.

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Common to many of these previous studies is a recognition that one key aspect of professional socialization, regarded as central to progress within the professional organization, is presentation of the self. Having the ‘correct’ image can be seen as essential to fitting-in and demonstrating commitment to many organizations or professions. In many professional organizations the presentation of the self to clients and other professionals is a central element of professionalism (Dingwall, 1976). Consequently organizations not only demand a particular image as indication of commitment to the organization but certain organizations demand that an image is maintained for the sake of professionalism. As Coffey notes in her study of a Big Six accounting firm:

The organization relays to the students ‘appropriate’ self presentation skills, both formally and informally through role modelling, ridicule and expectation. The occupational group may also operate with a particular notion of self presentation forming part of a salient characteristic or trait of what it is to be a ‘professional’ doctor, lawyer, accountant and so on (Coffey, 1993, p. 68).

In this way, the organization’s practices influence the self-presentation, or image, of its professionals.

In this paper, however, we seek to explore a key aspect of professional socialization in accounting firms: the discourses and practices of time-reckoning and time-management (Coffey, 1994). This is not to say that time-reckoning or time-management is important because of some fundamental attribute of ‘profession’ that we claim to identify. Rather that as members of certain occupations identify themselves as belonging to a profession then their self-image as, for example, ‘autonomous professionals’ underlies how they structure, rationalise and re-present their actions (Dingwall, 1977, p. 121). The various discourses of time are one important facet of many auditors’ accounts or elaborations of their behaviour as ‘appropriate’ or ‘professional’ conduct, and these in turn are significant, constitutive elements of their identity as ‘professionals’.

In elaborating the temporal dimensions of professional socialization we seek in this paper to draw upon and contribute to, in our analysis, the growing literature concerned with the role of actors’ concepts of time and the practices of time-reckoning in the structuration of organizations and the establishment of organizational identities (Adam, 1990; Giddens, 1984, 1991; Hassard, 1991). We pay particular attention to how actors’ consciousness of time is understood to develop and how it reflects their organizational and professional environment, including how they envision the future and structure their strategic life plan accordingly (Giddens, 1991). By exploring time practices in accounting firms we argue that such organizational socialization is a fundamental aspect of securing and developing professional identity. Also of particular importance to the advancement of career in accounting firms is an active engagement with the politics of time; the capacity to manipulate and resist following the overt time-management routines of the firms. Rather than simply see trainees as passive subjects of organizational time-management devices, we noted how they are actively involved in ‘managing’ the organizational recording of time to further their career progression. In detailing their relevance to the ‘making’ of accountants we are sensitive to the role of practices of time record-keeping in the firms we studied (Ezzamel & Robson, 1995; Loft, 1991).

The paper is organized as follows. In the next section, we outline the theoretical elements that inform our research. These are organized in to two main subsections. The first outlines the key elements to our study of professions by elaborating Interactionist approaches to the issue of ‘profession’ and ‘professional’ identity. In detailing the main conclusions of previous studies, we highlight the
significance of time-management in accountancy firms to the constitution of professional identity. The second sub-section develops and elaborates the themes of time-management and time-reckoning in professional firms by elaborating the major time concepts, and the role practices of time-consciousness and temporal visioning play in the reproduction of organizational activities. We outline three concepts relevant to our analysis of time and professional identity in audit firms: time-consciousness, temporal visioning and the politics of time. The succeeding section details the research context and methodology of our study. This is followed by the main empirical section, which is again divided into three sub-sections concerned respectively with work and leisure, time-budgeting and professional study. These are followed by a concluding discussion of the main arguments, limitations of the study and the possibilities for further research.

1. Socialization in time: professionalization and time-management

Among the many theoretical and empirical strands to research on professions that exist within the sociology of the professions one body of research concentrates upon the role of the education, training, and induction experiences of professionals (Atkinson, 1981; Becker, Geer, Hughes & Strauss, 1961; Bucher & Strauss, 1961; Coffey, 1993; Friedson, 1970). These works acknowledge the importance of the formal learning process that facilitates the acquisition and application of certain technical or esoteric knowledge. This knowledge is, inter alia, essential for professional success at both the individual and institutional levels. Yet such studies also highlight the importance of learning more broadly how to be a member of a certain profession (Bucher & Stelling, 1977) by revealing how the process of adopting the values, norms and behaviours of the profession is fundamental to the career success of the professional person. Demonstration of these characteristics permits group membership for the individual professional and act as a sign of that group membership to those outside the profession. Consequently, an individual’s capacity to come to terms with and make sense of the acculturation of their identity and repertoire of behaviours is just as central to assuming successfully a professional identity as the formal education process and achievement of the professional qualification (Dingwall, 1977).

1.1. Learning professional: regulating the self

Although both Marxist and Weberian theories denied the role or purpose of professions as being to fulfil pre-given social or economic needs in society (Johnson, 1972; Larson 1977; Parkin, 1979), ethno-graphic or (Symbolic) Interactionist approach went further in disputing the claim of Marxist and Weberian theories that there were necessarily relationships of occupational power, state sanction or economic domination that characterise all professions. Atkinson has summarised the opposing viewpoints between Interactionist and other theories thus:

In simple terms one can identify two competing approaches: one which seeks to identify ‘professions’ as distinctive, special sorts of occupations, and one which denies any inherent qualities which might set them apart (1981, p. 8).

Interactionist approaches to the study of professions, inspired by the Chicago school of sociology (Becker & Geer, 1958), focus on the everyday, small-scale actions and experiences that reveal how people negotiate situations and roles and gain a social identity. Interactionism does not view the professions as necessarily different from other occupations. The focus of studies in this tradition is not the “abstract standard which characterises a formal collectivity” (MacDonald, 1995, p. 4) but the day-to-day aspects of life and work. In this way Interactionist theory underlines the recognition that it is not only the technical knowledge base of professional expertise that is used, via credentialism, within the profession’s tactic of social closure. For example, in the work of Dingwall

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5 Relevant to this account of interactionism is the acclaimed work of Abbott who has suggested that his own work “arises essentially by extending the Hughes [Everett Hughes, a key writer in the interactionist school] logic to its limit and focusing on the jurisdictional interactions.” (1988, p. 112).
(1976) learning the ‘correct’ behaviours and norms is seen to be crucial in presenting the correct image to clients and other professionals—a professional has to know how to ‘make out’: to convey the impression that their service and its practitioners are ‘special’, thus allowing people outside the profession to place the practitioner within that special group and themselves outside of the group. Dingwall ‘identified’ this practice of ‘accomplishing profession’ when investigating the training and education of health visitors in the UK:

The accomplishment of health visiting as a ‘profession’ involves its members in being certain kinds of people who carry out tasks in particular ways within a particular work setting (Dingwall, 1976, p. 340).

Indeed in this study Dingwall notes that:

Academic ability is not enough. Student assessment is an evaluation of the total person as revealed in everyday activities (Dingwall, 1976, p. 337).

Thus, while trait and functionalist studies of professions focus upon supposedly essential core attributes, such as institutional ‘self-regulation’, in this study we seek to demonstrate how and in what ways part of being a professional involves a temporal ‘regulation of the self’ in terms of the articulation of a professional discourse, and instruction into the formal and informal norms of conduct: in short, the ‘performance’ of appropriate and social behaviour from oneself and from others.

In general terms, Interactionist studies of professional socialization have investigated the forms of conduct that organizational members of accounting firms consider professional and which construct their professional identity. Common to this image of the professional self have been issues concerned with appropriate appearance or dress codes, the right sort of handshake, a ‘professional’ signature, as well as attitudinal characteristics expected from trainees and gradually absorbed in their behaviour: a ‘business-like’ manner, enthusiasm for the task, a general ‘keen-ness’ in their work (Becker et al. 1961). Prominent in accounts of professionalism were understandings of the correct conduct in front of clients. While behaviour may be more ‘relaxed’ away or ‘backstage’ from the client (Goffman, 1959; Harper, 1988), trainee auditors perceived readily that offending the client was the act most damaging to a career in their firm that they could conceivably make (Anderson-Gough, Grey & Robson, 1999; Grey, Robson & Anderson, 1977). Another vehicle for the presentation of the professional self was the adoption of appropriate organizational and culturally specific modes of discourse, indeed sometimes in terms often recognized to be clichéd in content (Anderson-Gough, Grey & Robson, 1998a).

Of pertinence to the current study, however, are matters concerned with temporal visioning, time-management and time-reckoning in the socialization of accounting professionals (Coffey, 1994). As Dandridge (1986) has suggested, the management of time has now considerable symbolic and practical value for organizations in general and professions in particular. Moreover, Zerubavel (1979) has discussed critically the notion that being available for work at any time is characteristic of the medical profession. Yet commitment to an organization is often measured (informally if not necessarily formally) in terms of time given to the organization. Learning when it is acceptable to leave work, if it is acceptable to take a long lunch-break, if it is possible to have a detached personal life, etc., are some of the fundamental lessons in the socialization process. As we shall argue in this paper, the ability to both learn and display symbolic ‘management of time’ is connected to a wide range of experiences that the trainee auditor undergoes in constructing a conception of accountancy as his or her ‘career’ for the future.

In a field of study that is not over-crowded, Amanda Coffey’s paper “Timing is Everything” (1994) is doubtless the most complete examination of the role of time management in auditor socialization to date. In her PhD research, Coffey (1993) followed the progress of 10 graduates in the first year of their 3-year training contracts with an international accountancy firm (‘Western Ridge’), describing how, during their induction into the
firm, trainees received a ‘filofax’ with an accompanying formal instruction by a ‘trainer’ in its use. The personal organiser was described by trainers as the key to “good organization, good, planning, time management and a successful career with Western Ridge” (Coffey, 1994, p. 945). Likewise, equally important was how trainee’s learned to appreciate how time-management was seen as indicative of their responsibility to the employing organization. That is, the more of your ‘own’ time that you give up to spend on/at work the more committed you are (e.g. Fink, 1992). The trainees were instructed that they should get used to working weekends and evening (to complete audits or perform ‘stock takes’ at clients) as “part of the job”. In Western Ridge trainees were also not able to charge for their overtime until they had accumulated 75 hours of overtime (known as ‘toil’) which could be taken as leave for exam study. In her 1994 paper Coffey argued:

The graduate accountants recognized the firm’s goal of securing both their ‘public’ and ‘private’ time. While resenting this they took on board the perceived importance of demonstrating keenness, busyness and commitment to one’s work and to Western Ridge (Coffey, 1994, p. 954).

In short, commitment to the professional organization was seen to be demonstrated through various time management ‘devices’ in which trainees were tutored, alongside a general recognition by trainees that the temporal boundaries of the occupation were highly flexible and demanding of a “sacrifice” of trainees’ ‘private’ time.

Much that Coffey observed in her study is congruent with our findings. Linkages between time worked and ‘commitment’ were strong in both the large firms we studied. But in key aspects the present study offers different insights into the trainees’ experiences of time and professional socialization. Certainly learning to ‘manage’ time is a crucial element of the induction into modes of professional behaviour. Furthermore, the formal educational and examination process was similarly mediated by discourses and practices of ‘time-management’: indeed, professional examinations were often represented to us as exercises in or ‘tests of time’. However, we established that the practices of time-keeping and time-reckoning in audit firms also have a more complex and dynamic relationship to trainees’ conceptions of identity with a ‘career’ within their firms. Trainees learned to make sense of the shifting and fluid boundaries between the firm’s time and the correct form of ‘socializing’. In our view, the issues we identify were not simply issues of commitment and presentation to the firm, but rather matters of trainees’ professional identity and individual time-consciousness, including ‘temporal visioning’, and the role of organizational time-reckoning in the experience and recognition of time by the professional self.

For these reasons we draw upon concepts not normally associated with interactionist theory of professions, but not incommensurable with it. In order to elaborate our the findings from our study in the next section we outline concepts from studies in the sociology of time that informed and helped us to make sense of our research. In short, we delineate concepts associated with the notion of time, time-consciousness, temporal visioning and organizational time-reckoning to elaborate the process of socialization in time in our two accountancy firms.

1.2. Organizations in time

Often time is taken to be an independent property of nature (Adam, 1990, 1996; Clark, 1985; Hassard, 1991; Young & Schuller, 1988); time is perceived as ‘clock time’: linear, homogeneous, quantifiable, independent, irreversible and free of contingencies. As the linear concept of time is inscribed in so many organizational processes, so those processes have shaped an understanding of time not only as a unit of measure but as a resource to be consumed. Certainly the ubiquity of the clock and the role of clock-time measures in the co-ordination, synchronization and sequencing of productive activities (Moore, 1963) have a crucial role in informing our sense of time in organizations and the wider social context.

Clock time is now a fundamental part of many organizational control processes. Historically, the
rise of time-measurement and time-discipline are strongly associated with rise of industrial capitalism (Castells, 1996; Thompson, 1967; Thrift, 1988; Zerubavel, 1978). Time has become transformed into a unit of value or, in Marx’s terms, a ‘commodity’. Modern organizations invest heavily in devices (laptop computers, organizers, mobile phones) for ‘saving’ and ‘managing’ time in accordance with administrative time-tables, budgets, and other practices of temporal allocation, co-ordination and projection (Moore, 1963; Nowotny, 1988). The writing of time in corporations has reinforced the time-consciousness of organizational actors as time is perceived as valuable and finite (Starkey, 1988), with resulting implications for conflict over time budgets and allotments (Berry, Capps, Cooper, Ferguson, Hopper & Lowe, 1985; Hopper, Storey & Willmott, 1987). Much of our identity with time is the product of an organizational setting in which time measurement is valuable to the structuration of organizational life.

Whilst acknowledging the dominance of the linear concept of time in the organizational framing of time as a measurable commodity, other ‘varieties’ of time have been shown to shape and influence both individual and organizational dimensions of time reckoning (Gurvitch, 1990). Accepting, for example, that much of our individual and collective memory of the past is structured through remembrance of socially significant episodes (marriages, births, key political or world events), this is suggestive of a sense of time and time reckoning that is connected to particular episodes (Kubler, 1962, p. 13; Whitrow, 1988; Young & Schuller, 1988). Experience of events mediate the sense of time; in the sociological literature on time Jahoda et al.’s seminal study of the time experience of the unemployed showed how they experienced a ‘stretching’ of time by comparison to the employed (Jahoda, 1988; Jahoda, Lazarsfeld & Zeisl, 1932). Similarly, Roy’s ethnography amongst workers engaged in basic and repetitive manufacture revealed how their day was structured around regular, highly ritualised and mildly comic work-breaks, including, famously, ‘banana time’, to give both individual temporal contours and social interest to what was otherwise a mundane routine of repetitive tasks (‘the beast of monotony’; Roy, 1960).

Out of this recognition in organizational research that time is embedded in events for organizational actors, the role of cyclical influences in time-consciousness is acknowledged in the way that social practices often follow regular patterns and routines (Melbin, 1978; Young, 1988). Work practices in daily weekly and annual intervals usually pursue regular and recurring sequences such that experiences of time are cyclical as well as linear in form. Both practical conceptions of time help to make sense of the underlying point that time is experienced through our practices. Our ‘existential’ time is a product of various social times in which we are located. And, in turn, this suggests that individuals and organizations both construct and are shaped by a multiplicity of time-reckoning modes, not all of which are reducible to the dominant conception of time as linear, uniform and independent.

Accordingly, there have been accompanying calls for a closer attention to the variety of temporal flows of organization practices and the processes through which organizational actors develop and adjust their time-consciousness (Gurvitch, 1990; Hassard, 1990; Young, 1988; Young & Schuller, 1988). As time is embedded in events, time-consciousness is connected to particular organizational practices: organizations frequently encounter varying cycles of productive and administrative activity (and inactivity) with attendant experiences of time flow; these in turn are likely to be linked to the temporal activities of other organizations (Giddens, 1991, p. 16). Moreover, regular, cyclical routines such as the monthly budget preparation (bringing the future into the present) or, for example, the drudgery and anxiety of the annual visits by auditors order how organizational actors envision the future (Hopwood, 1989). Processes of professional and organizational socialization amongst accounting trainees are often likely to incorporate new and profound processes of adjusted time-consciousness.

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6 It is common for example also to describe mechanisms for coping with periods of inactivity between engagements as ‘killing time’.
Related to the concept of time-consciousness is *temporal visioning*: how individuals and organizations construct and project temporal boundaries (such as *public* and *private*) and horizons to their activities (Adam, 1990; Blyton, Hassard, Hill & Starkey, 1989; Giddens, 1984, 1991; Hassard, 1990; Zerubavel, 1979). For example, organizational discourses and calculative practices around the short- and long-term are just one of the ways in which views of the future are assembled within firms. Organizational time-reckoning practices help to build temporal viewpoints by scaling and defining the past and the future from the perspective of the organizational present. It has been noted, for example, in the studies of budgetary processes that the cycle of budget preparation orders the actions of sales staff and administrators. The calendar or ‘sales’ month is not merely a unit of linear time-measurement but a cycle of events in which targets are discussed and set, activities oriented towards target fulfilment, and accounts and sales staff negotiate, sometimes acrimoniously, the ‘cut off’ for sales order logs, before the process begins again the following month (Ezzamel & Robson, 1995; Hopwood, 1989). Relatedly, one months ‘activities’ are not always like another as the cycle of consumer spending on, for example, motor vehicles follows events such as the vehicle-registration intervals. This creates well-documented incentives for sales staff to hold or ‘bring in’ sales orders to months where sales targets are more likely to be reached and the promotion prospects of sales managers enhanced (Lowe & Shaw, 1968).

In this way, practices of time-reckoning are also invested with more than symbolic importance as organizational actors are regularly involved in struggles with ‘time’ because of their links to the allocation of authoritative and material resources in organizations. Similarly, members of educational institutions will be aware of how fraught or ‘charged’ negotiations around the ‘time-table’ can be between and within academic departments and committees (Ezzamel & Robson, 1995). Time-reckoning is not without conflict as the consequences of drawing up temporal boundaries and measures are both structured and anticipated through those practices. In this way organizations have their own *politics of time* as organizational members endure and contest the temporal disciplines of management controls in organizations.

As we noted above, this article arose from a study of the professional socialization of audit trainees in two multi-national accountancy firms, and, in previous literatures, much has been made of the adjustments that trainees undergo in various professional occupations to the norms of time-management in professional firms. The work of Coffley (1993, 1994) is indicative both in the emphasis given to issues of time and commitment in professional socialization work and the role of such in the socialization of trainee auditors. However, in our research it quickly became clear that issues related to broader categories of time-consciousness, temporal visioning and time-reckoning were both more complex and more central to the issues of socialization and professional identity of accountants than had been communicated in previous studies.

In the empirical research sections which follow, we outline what we see as key aspects of time-reckoning into which trainee accountants are acculturated in large audit firms. The sections cover three dimensions of time reckoning in the organizations and amongst trainees. The first covers work and home (or leisure) boundaries and draws upon the idea of the, socially sanctioned, temporal boundaries between public and private time (Zerubavel, 1979), and how these are produced and re-produced by trainees during the early years of their training contract.

The second section concerns the temporal administration of work and the role of time-budgets. Whilst this section has as its subject an issue closest to previous concerns with ‘time-management’ in professional firms, our study indicates how a complex and significant *politics of time* in the firms was played out through the time-recording and budgeting system. The time-management procedures deployed through time-sheets had an ambiguous and sophisticated relationship to commitment and competition amongst trainees. Our research indicated how the use of time budgets was a complicated game in which control of and resistance by trainees were both significant elements.
The third section concerns the ‘study’ experience of professional training: the formal examination routines undergone by trainee in the course of their training contract. In many theories of professionalization the role of the professional examinations is generally understood as ‘occupational closure’: the absorption of requisite technical knowledge as a barrier to others entering the ‘jurisdiction’ of the profession (Abbott, 1988). Trainees, however, gave much less emphasis to the technical knowledge gained through the examination process in professional socialization. Indeed, many questioned the relevance of much of their formal examination training and, rather, saw the examination process as the ‘hurdle’ to preparing a course of future actions. However, the examinations embodied the core of their strategic life-plan such that the mobilizing rationales for trainees were much more closely bound up with the concept of the examinations as a credential for the future, and a limit to their current temporal horizons (Giddens, 1991). We also explain how trainees used their understandings of public and private time to project their vision of the future of work within the firm, should they choose to stay after qualification. For trainee accountants in our two Big Five firms concerned with their strategic life-planning, the professional examination processes were envisioned as ‘tests of time’.

In summary, our analysis of time and organizational time-reckoning in the processes of the securing of professional self-identity by trainee accountants revolves around three core concepts. Firstly, *time-consciousness*, how embedded practices of organizational time-reckoning and ‘time-management’ in professional firms shape the temporal aspects of the professional identity of accounting trainees; in other words, the ways that the socialization of trainees includes a shift in their (self-)identity with time (Giddens, 1991, p. 85). Second, *temporal visioning*: the development through organizational (and, in this case, professional) socialization of particular forms of thought regarding temporal boundaries, the future and the particular limits and horizons towards (planning) the future. Lastly, the *politics of time* highlights the manner in which organizational actors are not merely the subjects of relatively objectified mechanisms for time-reckoning and time-management, but also contest and exploit administrative procedures for time-management and temporal allocation to further and display their ‘commitment’ to the firms and succeed over others in the competition for career advancement and promotion within the firms. Before we consider the empirical findings, in the next section we briefly review the research methodology.

### 1.3. Research context and methodology

The study employed a qualitative methodology based principally upon a programme of semi-structured interviews with audit trainees employed by accountancy practices, and conducted face-to-face in a private room on the premises of the employing firm. Interviewees were all undertaking their professional training contract (examinations) with the Institute of Chartered Accountants in England and Wales (ICAEW).

The training procedures involve a 3-year contract during which trainees are based at the firm’s office (or more typically are out at the premises of audit clients), and study for professional examinations at home, mainly after office hours. They are also ‘released’ from their firm office for periods of 6 weeks or longer at points during the 3 years to attend formal examination tuition, usually at the premises of professional tutoring agencies. Professional examinations progress through three stages during the training contract: Graduate Conversion (foundation levels studies in accounting and core business disciplines, such as law and economics), Intermediate and Finals. If successful in their examinations at the first attempt, trainees would normally take 3 years to qualify; failure to pass an examination, not uncommon, would result in the re-taking of part or all of the examinations at that stage. Most trainees were graduates employed on auditing work, although others worked in Tax or Insolvency departments. Where the interviewee was agreeable, interviews were tape-recorded.

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7 We do not, however, partition each section in terms of concept; all three are relevant to our three empirical analyses but to varying degrees.
The interviews fall in two parts. First, 77 interviews were conducted with ICAEW trainees in two provincial offices of two Big Six firms located in cities in the North of England for a project on professional socialization were used this study (see Grey et al., 1997). Where appropriate we have identified these firms as Firm A and Firm B; otherwise they are identified simply as LargeFirm. These interviews were conducted between January 1996 and March 1997. Second, around 30 interviews were conducted with newly qualified seniors and managers as part of a project concerned with socialization and career progression in audit firms; these were conducted at the same firms and included some interviewees interviewed previously as trainees a few years earlier, adding a longitudinal dimension to our study. We also conducted some exit interviews with staff leaving or who had left our two large firms. The second set of interviews were conducted during 1999. As this paper is specifically concerned with the experiences of trainees, it is the first set of interviews we draw upon most explicitly in this paper.

The basic outline of the interview programme was as shown in Table 1. Recordings of interviews were transcribed and coded for Ethnograph, a qualitative data analysis programme which has been widely used in social science research in recent years (Dey, 1993; Weaver & Atkinson, 1994). In essence, Ethnograph allows interview material to be coded line-by-line under categories determined by the researcher. The process commences with the computer generation of a line numbered transcript. These were on average some 2000 lines in length, representing around 30 pages of text for each interview conducted (the research project as a whole generated over 200,000 lines of transcription). This line-numbered transcript is the raw material for coding. Each line can be assigned up to 12 codes from the code set devised by the researchers, although it would be possible to assign twice that number simply by inputting the same interview into the software twice. In practice, it is unnecessary to code every line individually; rather, blocks of text can be coded under as many codes as are appropriate subject to the limitation that a maximum of seven overlaps is possible between blocks of text. By the same token, some lines or blocks of text may be deemed as unworthy of coding if they supply material which is unoriginal, irrelevant or uninteresting.

On completion of the coding of transcripts, the coded interview can be entered into the Ethnograph package so that the entire interview programme becomes a database. This can be searched by codeword (or by a combination of codewords) and is thereby a powerful data management tool. Moreover, details of the age, position, division, gender, firm, etc., of an interviewee are input onto an initial ‘front sheet’ for each coded interview which allows the researcher to target more specific searches of significant sub-samples of the interviewee population in relation to particular research issues, e.g. searches by gender and position within an audit firm.

Although the interview programme was the principal research instrument employed, the project did utilise other sources of material. First, inevitably, the background knowledge of the research team was a natural source of understandings and interpretations: our association through research with the two firms has now lasted over 8 years. Second, in the course of the research a considerable amount of time was spent on the premises of Firms A and B, a form of research sometimes designated ‘hanging around and listening in’ (Strauss, 1987). This can form a useful counterpart to more formal methods for providing a richer sense of the research site. Included in this category would be a range of formal and informal contacts with members of each firm during the course of the research. Third, another substantial source of research material came in the form of documents and brochures

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<td>2</td>
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Table 1
supplied to us by the firms. These helped to assemble a background for the interviews by helping to explain the kinds of ‘messages’ which trainees might be expected to have received and which would therefore be directly relevant to the socialization process. For example, graduate recruitment material was one kind of documentary source which seemed to be vital in shaping trainees’ early perceptions of the organization and of the type of work that they would be undertaking. Similarly, documentary material on appraisal and evaluation was vital to the formulation of relevant and detailed questioning of trainees about their experience of these matters. We also collected the time sheets used in each of our firms. Clearly it would not be an effective use of interview time to require each trainee to repeat the basic details of such procedures.

2. Time in professional organizations: the socialization of auditors in two multi-national firms

Varieties of time exist in audit firms as in most other organizations. We focus, in the following sections, upon the temporal structures and measures in overlapping domains of professional practice and socialization in audit firms, including the organizational time-reckoning routines for time-budgeting and control, and the politics of time that they enabled, and the relationships between study, time-consciousness and the temporal visioning of the future and potential careers. However, we start by examining the experience of the shift from the temporal routines of university life to the daily regimes of work-time, and the relationships to time-consciousness and perceptions of public and private time.

2.1. ‘work’ and ‘leisure’: transforming private time

The idea of a ‘public’ and a ‘private’ self is one of the modes through which the notion of ‘role’ and ‘person’ have commonly been distinguished (Zerubavel, 1979, p. 38). Developing this notion Zerubavel outlined the concept of public and private time as means by which spheres of individual identity in modern society have been partitioned and segregated. Although Zerubavel cautioned that public and private time were not to be conflated with work and leisure time, it is evident that in the work place issues of the public and private time come to play a significant part in the make-up of occupational roles.

In this section we are concerned with the socialization of trainees into beliefs about their time and firm’s time, and how this process of time-consciousness emerges and develops. The transformation of the constructs of ‘social’, ‘leisure’ and ‘private’ time are among the key aspects of the time experiences encountered by trainees and, indeed, in one of the most immediate forms of acculturation that trainees encounter, not least because their previous experience of institutional life, the university, operated very different temporal boundaries:

it’s coming from being a student, you could stay in bed all day if you wanted to, skip a lecture or whatever and you don’t have to work. I miss that flexibility (1st Year Tax, male).

As the above quotation acknowledges, the ability of trainees to anticipate this aspect of their socialization (cf. Becker & Carper, 1956) was commonly constrained by the experiences of university study. Another trainee remarked; ‘there can be no greater difference between.... I would have thought this is one career where there is such a vast difference between, student life and working life’ (1st Year Audit, male). Of course, staying in bed all day might not be typical of most student daily activities, but the point is that trainees have quickly to adjust to two temporal features. First, their time is now bought by the firm for a quantity of work each working day (and as we shall later, weekends) that readily exceeds their previous ‘work-time’ whilst studying at college. Second, the temporal location of the boundaries between the firm’s time and their time are much more rigid in terms of the minimum requirement for work-time (‘you have to work from nine to half-five’) expected.
As most trainees are employed within the audit divisions of the accountancy firms, travel time to a client’s premises might extend the trainee’s ‘working day’ by another two or so hours, even though travel time was not recognized as a specific attribute of a trainee’s chargeable time (unless such travel time was regarded as excessive). Connected to this, trainees could be seconded for a short interval to another regional office and, therefore, staying in hotels for the weekday period. For audit trainees, weekend stock counts at clients were a common feature of their early years of training. Trainees also acknowledged the importance of the annual cycle of work activity and time pressures, “the time table from year to year won’t really vary very much” but in the busy season (January to March) no-one “could afford to be ill” such that you might “have to turn up to work feeling shit” (1st Year Audit, male). At the same time there is recognition that the cycle of work will also entail a progression towards greater responsibilities; trainees may, for example, work at a particular audit several times during the ir training, moving from the much disparaged ‘ticking’ tasks towards ‘in-charge’ (of the audit) roles.

In short, trainees quickly identified the significant organizational imperatives upon their public time. One noticeable consequence of this emerging time-consciousness is that trainees offered many accounts of the ways that they now put ‘value’ upon their ‘own’ time. As the firm’s norms that time is valuable are readily communicated through mechanisms such as time budgets and codes for time spent on particular jobs, trainees absorbed this value towards their own time. Given the commitments to studying on evenings and weekends, the quantity of time available for leisure is compressed. For example, one trainee discussed using his time in the following terms:

I try not to have weekends where I’m just sitting around doing nothing. I try and make sure I do something- I don’t know- get away, go and see people, do something active (3rd Year Audit, male).

The working day of the trainee is plainly extended from student days and awareness of this is reinforced by the requirements for all trainees to record their time ‘spent’ at work in firm diaries or organizers and assign it to ‘jobs’ through budget codes (see next section). But the recognition that “not wasting [time] in a student way” is also an issue for the firms recruitment processes. Both firms’ personnel managers saw a substantial record of ‘active’ leisure (such as sporting achievement) as an important index of desirable attributes, such as team-working. Extra-curricular achievement was esteemed by recruiters as a sign that some-one will ‘fit-in’ with the firm.8 In this way, both firms sought assurance that their new trainees (at least within a work context) would, in accord with their interviewers, have the right ‘appreciation’ of time, as much as the other values conventionally considered important: dressing appropriately (that is, in conservative versions of contemporary business attire, such as, for male trainees, a dark suit and shirt and tie that is stylish rather than garish); being ambitious; working hard; being intellectually competent; socially skil-lled; and claiming a keen interest in the ‘business world’. Despite these sorts of normalizing processes there were, of course, always exceptions, not least because such attributes can be always be assumed by the interviewee for the purposes of the interview.

8 Many trainees noted this preference and ‘played up’ their team sports in the “expected way”:

if you read them, for all the Big Six they are really the same documents slightly re-written. The words they use in all the recruiting brochures will, challenge will be in there sometime, team-work will be in there somewhere. You know, the ‘dealing with people’ angle. You know, they all use the same terminology so you know you’ve got to get team-work in there somewhere “I have been in a team” [laughter] — “Yes but I can work equally well by myself” [laughter] You know, “I’m self-disciplined enough to monitor myself, structure my own workload” — you do know what they want!” (Auditor, Large Firm).
As Coffey (1993, 1994) has observed, often the first encounter of the new job for trainees is the induction course: a combination of in-house training course in which the firm’s approach to audit is outlined, coupled with the involvement of outside tutoring agencies to initiate the teaching of the subjects for the first level of the professional examination process. Both firms took new trainees away from the normal office environment to hotels for several weeks of ‘induction’ courses; in the case of one firm, this involved a trip abroad. Trainee accounts of this induction again reported the initial emphasis upon long hours of study. One trainee on a tax induction course observed “you had to be in your classes from eight till six every day”, although dress codes could be less strict, and not all trainees noted such durations.

Time-consciousness was also socialized by other means on induction courses. As trainees soon appreciate, the length of time for formal tuition is not the only instrument for socializing trainees on training courses. The residential courses were reported to be intense experiences where people were expected to “work hard and play hard”, often in precisely these terms (Anderson et al., 1998b); after each day’s training, trainees discovered there were social events arranged. And, even in the absence of these specific events, long evenings drinking (often providing generous allowances at the bar) seemed to be the norm: “you were normally up till two or three in the morning in the bar and you’d go to bed at three, get up at six and down to breakfast into the room” (1st Year Audit, male). These practices seemed to reinforce the expectation that an accounting professional should be a ‘high energy’ person (able to commit a good deal of effort and long hours), whatever the situation.

Moreover, as Coffey also observed (1994, pp. 949–950), a tacit element of compulsion was identified by trainees towards social events, and this was widely acknowledged to continue after induction courses were completed. One trainee commented upon her first week “in the office”:

You don’t have to but I know we had our first departmental meeting and it was said then we’ll go to the pub afterwards and we’ll have a few drinks. There’s five new starters and two of them didn’t go, it was commented on about four times that night, so I think it’s noticed, and nothing would ever be said to them, but you get the feeling, you know, a mental note’s made, probably I would think so. So I mean I’d, I’d make an effort to be there and I think they probably would now as well (1st Year Audit, Female).

Whilst socializing is certainly not the same as socialization, it is indeed part of the socialization process. Social skills are part of the recruitment profile of the firm: they employ people who enjoy being in the company of others, who are young and have recently enjoyed the active social life of an undergraduate. Of more significance to the current study, however, is the recognition by trainees that the giving of ‘leisure time’ to the firm through the correct form of socializing was expected to be part of their expenditure of ‘private time’. As one trainee put it:

a lot of the culture with Firm A is about socialising in the evenings, especially at the weekend, you do need to go out every now and again just to keep in touch (1st Year Audit, male).

Most women trainees perceived the socializing to be gendered:

It is very much a Firm that expects everybody to be in with the lads, you know socialising, loud, just generally involved in everything (3rd Year Tax, female).

Despite the tacit elements of compulsion, trainees valued highly the requirements to socialize with colleagues, often seeing it as a feature of their particular firm (“they actually do chuck quite a lot of money at you”). Indeed, the emphasis upon firm-based social events can be understood to be part of the bonding of individuals with similar backgrounds undergoing similar experiences. The intensity of the contacts, and the opportunity to meet with like-minded people in the same situation, led to friendships being formed that tended
to remain beyond the training course, especially during the first year of training. These friendships fashioned both a social base and work/study network for trainees. The bonds developed between people at a social level melded people together, such that the experience of being ‘part of a team’, to some degree, was increased in terms of daily work episodes. The imputed value of this effect was reflected more formally in the concept of ‘away days’ or ‘team-building’ events, which were also considered to have the effect of ‘bringing people together’ (Townley, 1994). Both firms utilized this device.

Thus, despite the small degree of coercion in the devotion of ‘social time’ to firm-sponsored events, a lot of the socializing that took place was spontaneous and involved trainees telephoning each other to find out who would like to go out on a certain evening (often Friday evening). Tax trainees, more office based than auditors, commonly went for drinks after work or a meal at lunchtime. Occasions such as promotions, examination results and people leaving the firm also provided abundant justifications for ‘social events’. After the first few months of arranged events, socializing was more spontaneous. Those who had friends in the area outside of the firm, or a spouse or partner, may be less involved. Moreover, these groups strengthened, regrouped or often disbanded as people find out more about each other: their likes and dislikes, etc., and as people left. Yet the restructuring of trainee social time was depicted as a sign of the types of duty that qualified auditors make to their firm.

Given the extensive dedications of time that trainees learned to expect during training, it was routine to hear trainees discuss their working lives in terms of the ‘sacrifice’ of time (“If you’re willing to sacrifice your free time...”). This term regularly emerged in the context of trainees discussing their vision of the immediate future. The discourse of ‘sacrifice’ acknowledged that the ability of trainees to continue work and study at their firms depended upon the capacity to give (and display the ability to give) time. That trainees could ‘sacrifice’ much of their time towards of work- (or study-) related matters mimicked the ‘sacrifice’ of social time that they anticipated senior managers and partners made in pursuing new clients or maintaining good relationships with existing clients. On the one hand, the categories of work and leisure time assumed an importance to trainees that did not exist while they were studying at university; on the other, the location of temporal boundaries between ‘work’ and ‘leisure’ were expected also to be very flexible. Plainly, ‘leisure time’ did not necessarily imply ‘private time’; for trainees leisure time might be that given to the firm, albeit sometimes at the firm’s expense.

Of course, whilst this sacrificing time-consciousness was broadly recognized by all audit trainees, these organizational expectations and, particularly, constraints upon trainees’ leisure time were not cherished unambiguously. Amongst trainees with experience of examination failure, a resistance towards making use of all available time as a career resource was cited as contributing to failure, an attitude that possibly represents an ex post rationalization. There was also resistance to the concept of firm-based socializing and resentment towards the appropriation of leisure time and the contraction of private time. Trainees continued to maintain a sense of their ‘own’ leisure time, and both resisted and begrudged its erosion by quasi-compulsory socializing with colleagues on occasions such as audit team annual outings, a celebration for a colleagues promotion of exam success or a local student society function.

The prevalence of weekend stock counts and the requirement for (particularly first year trainees) to give over weekends to conduct them was not always borne without resistance. For example one trainee described how he:

> got a ‘phone call saying “You’re going to a stock count tomorrow” and it was my best friend’s wedding on the Saturday and it took a couple of hours to persuade this Manager that I wasn’t going to do it (3rd Year Audit, female).

9 As noted above, the structure of the training contract and the in-house and examination training creates ‘years’ of trainees, and it is often peers from one’s ‘year’ with whom trainees will socialise. However, in Firm B the divisional departmental structures also influenced the patterns of socializing. On these occasions fitting in with the values, beliefs and behaviours of senior colleagues, as well as peers, is important.
The ‘team-sport’ archetype could provoke indignation as “they [the firm] recruit people who have seen to have done a lot with their lives so far and travelled and such but then it’s very difficult for you to develop any kind of life outside work” (2nd Year Audit, female). On commencing work, apparently desirable activities become severely curtailed.

I mean I play a lot of sport, hockey and cricket and hockey for example last term, well not last term, before Christmas. I think of it in terms of terms, I, I was playing for the first team at the beginning of the season and I just wasn’t able to make the practice sessions because of, of work.

Nevertheless, trainees expressing hostility towards firm-centric socializing were at the same time acknowledging its importance. The right kind of time-use was conceded to be a meaningful part of their socialization as accountants.

In summary, in this section we have argued that the transformation of the constructs of ‘work’, ‘social’, ‘leisure’ or ‘private’ time and consciousness also of the flexible nature of the boundaries between those constructs are among the key aspects of the time experiences faced by trainees. Plainly these involve some commitment to an ability to manage time, but it is the priority of a particular form of time-consciousness that we wish to emphasize. The ability to recognize quickly the demands upon a trainee’s time outside of the ‘nine-to-five’ was fundamental. Despite, however, the coming to terms with the sense that ‘work’ and ‘study’ time have priority, in the large firms trainees experience and acknowledge new imperatives upon what they previously regarded as their ‘leisure’ or ‘social’ time. The lack of time for fulfilling involvement in personal commitments is undoubtedly perceived at trainee level and, therefore, the training contract experience not only initiates trainees into the awareness that the boundary around the professional workplace is fluid and permeable (Seron & Ferris, 1995, p. 26), but also an identification with a private self and private time that are subordinate to the workplace and public time.

2.2. The politics of time: budgets, overtime and organizational time-keeping

As others have observed, a significant element of the presentation of a legitimate self within audit firms is time management (Coffey, 1994; Power, 1991); this is seen to reflect both trainees’ ‘professionalism’ and their commitment to the firm. Trainees often state punctuality as one element of professionalism, which includes not turning up significantly later than the employees of the firm being audited. The prevalence of overtime within the large firms is inseparable from the issue of time record-keeping and time budgeting practices within auditing firms. In audit firms time-management was enacted through an involved system of time record-keeping and the charging of time to specific budget categories (or ‘codes’). In this section we examine the phenomena of overtime, time budgeting and time-keeping within the two firms as aspects of an organizational politics of time, in which identity with ‘professional’ are intertwined with commitment to the firms. We will note the ways in which the rationalized process of organizational time-reckoning through budgets could be controlled and contested to further career aspirations.

In both of the Big Six firms studied, overtime was a normal expectation, especially for those in audit functions. Failure to perform and even a lack of enthusiasm for overtime were believed by trainees to damage severely an individual’s career prospects. Overtime was neither a bonus nor a misfortune, it was accepted as a norm: “nobody will thank you for doing it, nobody will, it’s part of the job and you’re told when you join that you will get paid for your overtime” (1st Year Tax, male). As overtime plainly consumed time available for leisure or study, trainees inferred the time pressures and the consequences for themselves associated with not doing an audit job on time. This in turn was said, by several trainees, to structure a gaming approach to the conduct of work-content on audit:
you’ve got to learn to deal with ‘who’s the first person who’s going to review my work?’... a lot of people consider it a bit of a game because it is. In that you think “What can I get past my reviewer” and “What work can I avoid doing that they won’t pick up on” or “What don’t I have to justify doing”, this sort of thing, because you want to limit the time that you spend Auditing because it limits what goes on budget (3rd Year Audit, male).

At the same time, the discourse of ‘service to clients’, referred to in the previous section, as an over-riding priority served to rationalise overtime for trainees, moving the time-control element from the firm’s management to the ‘needs’ of the external customer (Anderson-Gough, Grey & Robson, 1999): in any conflict over time allocation, trainees learned put client’s demands and loyalty to the audit ‘team’ ahead of those for study and ‘private’ time.

In both firms, there was compensation for overtime worked, in Firm A trainees were paid for overtime but in Firm B trainees were given time off ‘in lieu’.10 Recording time spent, however, rested with the trainees, and to this end a complex and highly significant process of time-recording and budgeting existed within both firms. Trainees were taught, usually at the induction stage, the various time-management sheets, procedures and devices that are ostensibly used to set time budgets for audit jobs and record the time-costed charges for staff working for particular client tasks. Typically, trainees and managers had “to account for every six minutes of the day” and to do so most trainees would describe filling in their diaries, at the beginning of the day, the minutes recorded for the previous day. Inevitably, trainees often reported problems recording such small units of time:

I usually do it every morning. I write my diary, what I’ve done, it’s just automatic now, some days it just doesn’t add up. I know I’ve been in from 8 o’clock until 6 o’clock and I haven’t even got seven and a half hours to charge and I don’t know where it’s gone (3rd Year Tax, female).

even if you do something like delivering a, a letter to a client down Oxford Road or what have you you’ve got to remember which client it was, find out a, a charge code for it and then when you do your time sheet say whatever client, one hour. it’s just a bit of a nuisance (1st Year Audit, male).

Ironically, complaints about time-recording were associated with claims that there was a lack of time for such bureaucratic and ‘unproductive’ routines.

In a conventional ‘accounting’ sense the filling of time sheets highlighted the value of time within the firm, and expressed one of the major practices through which time in the organizations was considered to be ‘commodified’ (Blyton et al., 1989; Thrift, 1988). The close monitoring and recording of ‘chargeable and non-chargeable time’ and the construction of time budgets reflect the attempt of modern industrial organizations to “abolish the future” in return for an “extended present” (Nowotny, 1988, p. 26–27) that has planned for change; the budget brings both the future and the past into objectified forms that can be “repeatedly recalled, analyzed and accumulated” (Ezzamel & Robson, 1995, p. 164; Hopwood, 1989; Miller & Rose, 1990). One of the consequences of this time-as-resource sensibility was that trainees had to calculate what it was valuable, from their career interest, to record: trainees acquired the practice of looking for tasks which are ‘chargeable’, meaning there were codes for the task associated with the billing of a particular job or client:

you know they say well we shouldn’t use admin. codes but at times there’s nothing else you can do, you know you’re sort of a bit lost as to where to put it. It’s probably, once you’re out at a clients that’s fine, it’s easy, you have a code, you give them a code and that’s it for your whole time whereas if you’re in the office it’s a lot harder to try and allocate your time to certain clients (1st Year Audit, female).

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10 In Section 3, we shall explore the norms that existed around taking such time.
Similarly, of course, trainees would be censured for being seen doing ‘nothing’ (Harper, 1988). This problem was ordinarily more acute for those trainees situated in the firm’s office during the quieter periods of the annual audit cycle, wherein to be ‘in the office’ immediately posed the problem of demonstrating ‘chargeable time’ vis-a-vis trainees currently distributed at a client’s premises. Trainees ascertained that ‘seeking work’ and ‘looking busy’ were not only immediately visible aspects of commitment but also needed to be further made visible in the charging of their available time to particular jobs.

We also found, however, that the relationships between ‘measurable work-time’ and that which trainees recorded on time sheets to be both complex and highly ritualistic. For the junior audit trainees the charging of overtime was generally accepted as normal, but there were circumstances in which not all time worked would be recorded. For example, in the following quotation the junior trainee describes being sent away for several days from the Northern office to London to pick up the budget information for the office:

in November I did [many] hours of overtime because I did what they call a budget run. It means I go down to London and pick up everything from the budget and pick up all the brochures we do and bring them back and the recruiting things which we all get paid overtime and I got [lots of] hours and people made comments about how much overtime I had, so you’ve got to watch it as well. That was an excessive amount but hours of that was doing things that were non-work related or work related but things that really weren’t work (1st Year Tax, male).

Particularly noticeable in this quotation is the way the trainee describes his overtime as “not really work”, although plainly it was for his employer. In addition, the sensitivity to comments upon the nature of the time recorded as overtime signals the importance of the chargeable/non-chargeable dualism.

Equally, for the more senior trainees, and particularly those ‘in-charge’ of a particular client audit, an accurate charging of all the hours that they might work on a job was not always the objective. Junior trainees were less concerned with “jobs overrunning”, whereas when trainees become more senior, their responsibility for jobs increased. In particular, when trainees found themselves in-charge, the culture of ‘sacrifice’, described earlier, of personal time combined with the imperative that coming in on, or under, budget was paramount to their work, and themselves, being classed as successful. Senior trainees understood that recording hours worked was a politically sensitive game in which meeting the hours set for a job means only recording the hours worked up to the budget set for the job; the politics of time was heavily intertwined with the politics of the time-budget:

People are obviously concerned about not over-running, the people concerned are the in charge so there’s a fine line there and it’s an issue that comes up from time to time as to whether you charge all your time (1st Year Tax, female).

Hours worked in excess of the job might not be recorded by in-charge seniors (nor managers) as it implied ‘going over’ the budget. Trainees openly admitted to not charging all their work done, especially overtime, to client codes as, for example, “it seemed like I was performing badly claiming the overtime I did so I claimed about half of it” (3rd Year Audit, male).

More junior trainees were not necessarily required to invest in the ‘time game’ partly because of their recognised commitments to significant periods of examination study after work, and partly because trainees have to gain and record their activities on ICAEW time sheets as the measure of their ‘work experience’ as an element of their training contract. However, as the ‘in-charge’ auditor can decide which evenings they were going to work overtime, and for how long, junior trainees were dependent on the in-charge auditor to be sympathetic to non-work and study needs.

Of course, the type of deliberate ‘falsification’ of the hours logged on an audit task, ostensibly for
billing purposes, was no secret in the firms: “they all know, the departmental Manager knows nobody works 37.5 hours a week but he’ll pick up every time-sheet and every one of them just says 37.5 hours. Because what incentive have we got to put our time down?” Rather it was expected that the qualified seniors, near-qualified seniors and managers may in these circumstances behave in this way, and was taken to be another demonstration of commitment to the firm and career ambition. For it to function in this way, significant others would have to know that a trainee or manager was making this additional ‘sacrifice’.

Occasionally in-charge trainees would openly challenge the budget they were given for a particular job (“You’ve given me seven days to do this, like, three week Audit”, (2nd Year Audit, male)). Also the complexities of the relationships between chargeable time, billing and performance measures did not always suggest that not charging time was the ‘best way’ to confer a positive impression. For example, one qualified Tax Consultant acknowledged there were problems for his department in not charging all your time:

I don’t record [overtime] which causes problems at present because as a department you’re assessed on your utility, so the more chargeable hours that we work the better our department’s result are (Qualified Tax, male).

On the other hand the relationship between time charged and the fee received from clients, ‘recovery’, was also an important measure of partner performance:

The Partner has to write off that time and that goes against his recovery so the Partner then doesn’t want you to be putting the time in. So you’ve got your departmental head who wants as much time on as possible and the Partner who wants no time on there at all (Qualified Tax, male).

And, of course, there were employees who openly refused to ‘play the game’, indicating that there were staff who played the time-recording system ‘straight’, although this was not standard:

I’m very much from the school of ‘if you do it, you charge it’. You don’t do extra and not charge it because you’re not kidding anybody there you’re just making it harder for the next person, next year, who’s got to do it because things get squeezed and if it doesn’t cost that much to do it then what’s the point (Qualified Tax, male).

Where the budget, as for the ‘good jobs’, usually the ‘large’ clients, was generally regarded as ‘slack’, then such practices would not be required. Nevertheless, if our accounts of these time-budget rituals are correct, this does suggest that the literature surveying ‘time–budget pressures’ and ‘irregular auditing’ might be missing the point in reporting the results of surveys that declare auditors under-report their time budgets (Alderman & Dietrick, 1982; Cook & Kelly, 1988; Fleming, 1980; Willett & Page, 1996): our evidence does not necessarily suggest the lack of work or effort on audit tasks, simply that the politics of time in audit firms dictate that there are common circumstances wherein it is prudent for the ambitious auditor in-charge not to record all the hours worked on a specific client audit.

2.3. ‘Time’s up’: the professional examinations and strategic life plans

As we have noted above, there are many varieties of time experienced by trainees, and which contribute towards their acculturation in audit firms. The linear ‘time resource’ elements of social time and time-recording operate alongside the embedded cyclical flow of audit work, the long daily routines of work, overtime and firm-socializing. These in turn fashion trainees’ temporal visions of the appropriate mix of private and public time expected by the firm. In this section we focus upon two interrelated temporal elements. The temporal structure and experiences of the professional examination, and how these in turn serve to inform trainees of their ‘future’ with the audit firm. Whilst the matter of ‘available time’ for study, work and leisure is central to the ‘management’ of their employment, other issues connected with time were also significant, not least the
capacity to deal with the time controls of the examination process itself, as opposed to the period of work training. Moreover, the temporal horizon of audit trainees (Ezzamel & Robson, 1995 pp. 163–166; Giddens, 1984, p. 111) was structured in powerful ways by the professional examination process. Audit trainees commonly described their ‘future’ in terms that suggest the duration of their examinations (‘pre-qualification’) bounded the vision they had of future career development.

The professional examinations comprise a necessary condition for advancement within the firm, whether as auditors, insolvency practitioners or any number of business specialisms now offered by the audit or, perhaps better termed, the ‘professional service’ firm. Given the demand for qualified accountants in most areas of the senior management hierarchy on the UK (Horowitz, 1978), there is, of course, no compulsion for trainees to envision a future only in terms of a career within the Big Five firm with whom they are training, indeed it is clear many join audit firms with ideas of another career from the commencement of their employment (Anderson-Gough et al., 1998a); nevertheless, qualifying, preferably by passing first time, constitutes an essential element of a successful future career in whatever occupational domain the subject chooses. Apart from the consequence of the professional examinations for trainees’ temporal vision, with the imperative that exists to succeed in the examinations, the allocation of time to study is, of course, another constraint upon private time that trainees are required to accommodate and which they acknowledge as an integral part of their daily work:

they did say to us that you can’t expect that your time to Firm B finishes when you go home because they are also paying us to study (1st Year Audit, female).

As in other aspects of temporal allocation, trainees articulated their responsibility to study as another aspect of ‘sacrifice’. In both firms it was common practice for Saturday morning to be occupied by a ‘mock’ examination conducted at the premises of the professional tutoring agency; this in turn often implied that trainees would spend part of Friday, the first evening of their weekend, revising for the examination next day.

Other aspects of time consciousness, of course, accompany the examination process. First, the examination procedure is, for most non-relevant trainees in three stages that are interspersed across the three year contract and constitute a visible ‘hurdle’ that marks in time their progress within the firm. Second, the examination period entails sitting a large number of papers in a short period. The capacity to cope with such a load is therefore vital. While this also means that candidates who have to re-sit a small number of papers, or a single paper, are under much less pressure than they were at first sitting and therefore that, other things being equal, they are more likely to pass; against this it should be noted that, although in the firms a national ‘placing’ at the examinations was not considered especially significant, failure to pass at first ‘sitting’ would result in a loss of status in the firms’ informal hierarchy. Third, in addition to the temporal demands across the examination period, trainees remarked upon the practice of sitting the individual papers. Of course, at one level the examination process itself is conventionally enacted within set boundaries of ‘clock-time’ in accordance with much of the time-discipline of educational institutions (Ball, Hull, Skelton & Tudor, 1984; Foucault, 1979), and in this respect the ICAEW professional examinations are no different from university ‘Finals’. However, the element students seemed to find distinctive was the degree to which the temporal boundaries of the examination were seen as especially significant to examination ‘success’. It was commonly narrated by trainees that examination papers were designed so that it is impossible to answer all questions within the set time; moreover, this statement was often attributed to the tutors.

Power has also suggested that the style of teaching and examination encouraged trainees to value speed, as well as neatness of presentation and systematicity, but not understanding (1991, p. 340). Whether these view-points is less significant than their recognition that ‘time in examinations’ was seen as vital to success. Trainees, therefore, considered they need to be prepared also with
‘techniques of time management’ in examinations and to understand the limitations of what can be achieved in the set period. Of course, the ‘race against time’ is only one attribute of the professional examination process that trainees discern. Another perhaps equally significant aspect we found is the development of “competitive individualism” (Hanlon, 1994), another feature which accords with previous studies. Hanlon, (1994, p. 113) suggested the focus on the individual rather than the collectivity is seen as illustrative of a fundamental value of accountancy. More specifically with respect to the examination process, Power concluded that the continual assessment and mock examinations with the scores posted at the back of the classroom for all to see:

creates a very literal form of (glowing) visibility in relation to one’s contemporaries and thereby an understated but nevertheless real atmosphere of competition (Power, 1991, p. 341).

Yet the importance and relevance of the content of the material studied for the examinations was often viewed as subordinate to the emphasis put upon time management and ‘technique’ in the examination process. This lack of perceived direct relevance was not, however, cited as a cause of failure in exams. At least when trainees recognized the dual nature of the process, they also appreciated that success in examinations required specific examination skills and attributes, and generally accepted this.

Acceptance of the view that examination training was of limited relevance reflected a general orientation to the nature of training and the professional qualification. Because of the aforementioned significance of the qualification to the strategic life-plan of the trainees (Giddens, 1991, pp. 85–87), the examinations were an essential element to realizing the future. Therefore, qualification was typically seen as a hurdle to be cleared rather than having any intrinsic value (cf. Anderson-Gough et al., 1998a). The content of examinations was on the other regarded, at least to some degree, as secondary to their role in erecting a barrier to entry to a hopefully lucrative career — often seen to exist outside of accounting.

Within this context, it emerged that examinations were looked at by the trainees less as a test of knowledge and more as a test or sign of the general ‘character’ or ‘calibre’ of the examinee and a rite de passage for the accountants of the future; a, perhaps the, major part of this ‘test’ related to the capacity to manage time and pressure on time. More generally, examinations were perceived as a test of examination technique. In this sense, the trainees most likely to be successful were those adopting a ‘game-playing’ orientation and acquiring successful playing strategies and employment of ‘technique’, rather than a conventional ‘learning’ approach. In this regard the term ‘technical’ assumes a dual meaning: technical knowledge relevant to the legal and regulatory environment of accounting, the accounting ‘techniques’, but also the idea of examination technique, ways of addressing examination questions so as to maximise the process of gathering pass marks, the ‘examination techniques of the accounting techniques’. The sense that tutoring was oriented towards (the technique of) passing the examinations, rather than understanding the technical material was expressed by a significant minority of trainees that the examinations process itself was simply a means of erecting a barrier to entry into the occupation (in the manner of Weberian theory of professions).

Although the examinations were typically the horizon of trainees conceptualization of the future, the future events upon which other career choices then depended, it was also noticeable the at the development of the appropriate consciousness of time to ‘get through’ training had a significant effect upon the ways in which trainees articulated a view of a ‘possible future’ with their firm. When trainees had just sat one of the professional examination stages, it was commonly remarked that “when you’ve finished you wonder what you did before you started the exams” (2nd Year Audit, female). This might suggest that success with the professional examinations holds out a kind of ‘promised land’ for the future in which the norms of public and private time shift towards the possibilities of more private time. But this was not how most trainees envisioned their outlook with the firm. Whilst often critical of senior managers ‘who can’t seem to understand that you may have
a life outside work”, trainees projected their view of a future with the firms in which the same demands and constraints upon the allocation of public and private time would exist but in a different form; a future usually expressed in terms of their perception of ‘successful’ (working “all the hours God sends”) within their firm:

I’m sure if you went to them [manager, senior managers, partners] and said “Do you have a good social life or good personal life” they would go “Oh yes, of course” because I don’t think anybody would like to admit to being completely work orientated but I think quite a few of the Managers are and I think they have to be as well because it’s expected of them (2nd Year Audit, male).

Identification, or lack of it, with the continuing commitment of time in the future, post-qualifica-
tion, structured their sense of a career with the firm. While few trainees offered open criticism of their firm, many questioned whether their priorities for ‘private time’ would allow them to consider a ‘long-term’ future with the firm. One element of particular significance to this was the effect upon the prospect of a ‘family’ life:

As for having children and starting a family I wouldn’t know because I don’t know anybody who’s gone through that (2nd Year Audit, female).

I think it’s quite strange actually when you’re at University and you’re so ambitious and you start working and think “Yes, I’m going to go straight to the top and this is my life” I’m a bit older, ... I suppose your priorities just change; it’s not as though I’m going to get married next weeks and have kids! (1st Year Tax, female).

Issues of family life, in turn, appear to influence and connect to trainees’ ideas of the gendering of the firm and the profession. The need for ‘flexible time’ was often taken to mean that the firms staff had to be available for client service, rather than flexible working arrangements to suit family life.

And the future for women trainees was seemingly framed in terms indicating that even in the absence of family ‘intrusions’, the firm’s temporal routines were understood to offer less scope for future career than employment outside:

You read in newspapers that things are becoming easier for women but the reality is that I think there are two women Partners here in the whole Firm and one of them was made a Partner recently, so I was shocked when I found out (1st Year Tax, female).

Although there is not the space here to consider fully the gendering of accountancy, it suffices to say that whilst male and female trainees appear to be equally time pressured at work, and trainees generally do not have the non-work responsibilities that senior staff have (responsibilities that often demand more of women), in these other ways (perceived career possibilities; attitudes towards family; availability for the client; chauvinism) male and female trainees do experience the firm differently. Our conclusion is, however, that at this stage of professional socialization the mechanisms of temporal organization and gendering operate more at the level of temporal visioning of future careers more than as major differences in every-day time consciousness. Nevertheless these projections of future career are shaped by the time consciousness that trainees develop during training: as Witz has argued (1992, pp. 43–50) the professional regimes of organized time contribute to the gendering of occupational closure in and by professions (cf. Atkinson & Delamont, 1990), and we expect that these elements operate more explicitly for those encountering life and career choices after they have qualified.

3. Concluding discussion: professional socialization of auditors as tests of time

I’ve got much more spare time now. I unfortunately seem to spend it working. [laughter] (Tax Manager, Firm A).

It should be clear that our study has focused upon the temporal dimensions of professional
socialization in two of the Big Five accountancy firms, and as such we make no claims about the generality of professional socialization of all firms. Indeed, from other research conducted within small firms we would recognize the practices of time-management and implications for temporal visioning are certainly different and that in general terms, trainees in small and medium sized firms experience fewer pressures for over-time during the training contract. Moreover, the organization of such firms places much less emphasis upon the obligations towards firm-based socializing and the tensions between public and private time. However, this is a matter for further research and we have no aims to extend our claims beyond our two sites and the similarities we would expect to find with the other Big Five firms.

With that caveat in mind, what does our research conclude not only about the role of time practices in large, indeed multi-national, accountancy practices and what does ‘time’ tell us about accounting professionals? In general terms, the development of particular forms of time-consciousness vis-à-vis the fluidity of the boundaries between public and private time, the contraction of private time, and the adjustment to new forms of time-reckoning and management in auditing firms, are fundamental aspects of the socialization and professional identity of accountants in large auditing firms. Rather than simply being seen as a matter of learning to manage time, we would argue that the temporal experiences of work and study structure the connection between ‘professionals’ and their ideas of that supposedly core trait of the professional person, the body of professional knowledge. The connection between professionals and their knowledge in these accountancy firms is instrumental in that the focus upon time as a technique maintains and enhances the notion that the examinations are merely a hurdle to a future lucrative career (Anderson-Gough et al., 1998a; Power, 1991; Robson et al., 1994). As we noted above the examinations are experienced by trainees very much as ‘tests of time’.

Moreover, the construction of a particular kind of service ethic, in the name of the client (Anderson-Gough, Grey & Robson, 2000), is a major power-effect of the time practices of the firms and the development of a time-conscious professional identity. In perhaps an ironic way the emergence of a disciplined self at the service ‘any time’ of the client has much in common with traditional notions of the professional doctor or physician constantly on call to his or her patients. The irony is that, as Zerubavel has shown, (1979, pp. 52–54, 1981, pp. 160–163) house doctors in hospitals have their own mechanisms for coping with the ideology of always being “on duty” to which the medical profession still adheres, even to the extent of switching off that practical and symbolic presence of this professional obligation, the “bleeper”. In auditing firms there is cultivated amongst trainees a strong sense of being always at the service of the client, undoubtedly there is resistance to the sacrifice of private time that trainees perceive, but their projections of any future careers keep as a central element the notion that private time is available at the service of the firm and the client. We would also wish to emphasize that across other dimensions of control of time through time-recording practices, we see resistances and ‘game-playing’. This is reflected, particularly, in our emphasis upon the politics of time in auditing firms. However, while a closer comparison of the temporal organization of doctor and auditor training may be the subject of another paper, our point is that the patterns of time and time-consciousness have the potential to account for differences between the socialization of professionals as much as time-management is affirmed to be a source of similarity.

On the one hand, whether the ideology of ‘always on call’ is true or false (audit partners may well switch off their mobile firms to create, in Zerubavel’s terms, their ‘niches of inaccessibility’) this time-knowledgeability itself constitutes a major self-discipline amongst trainees. On the other hand, while the time practices of qualified managers and partners will for the time being remain a topic for further research, Grey’s (1994) exploration of a partner’s assertion as to the importance of a “well-packaged wife” is suggestive of a particular orientation between the private and the firm’s time (cf. Covaleski et al., 1998). This comment in turn, in conjunction with other aspects of the temporal organization of accounting firms, is suggestive also of the manner
in which time practices reflect and reproduce certain gender-effects or inequalities.

Moreover, whether, the experiences of time for trainees and their associated temporal vision change upon qualification or, as the above quote suggests, study time is absorbed by the firm in other ways, we would also suggest that the perspective, which may be provisional (Becker et al., 1961, Chapter 8), that trainees acquire concerning time commitments and career identity in audit firms is a key element of their subsequent decisions whether to remain with the firm or seek lucrative employment elsewhere. The gendering of professional firms and in particular its relationship to temporal norms of work may very well have a significant influence upon strategic life choices, perhaps especially for female employees once qualified. This is plainly an issue for further research.

For the Big Five firms themselves it occurs that there are at least two issues of organizational policy and practice upon which they might wish to reflect. First, we observed the well understood, but, of course, tacit ‘management’ of temporal record-keeping and budgeting that the norms of temporal experience and work time seem to have engendered. At the same time staff at more senior level expressed their concern at the way in which highly ambiguous budgets and measures of work-time structured performance measures against which partners and managers were held accountable. Moreover, time sheets were also apparently the basis of costings and measures of ‘recovery’ for particular audit jobs. This is suggestive of a complex of conflicting budgetary rationales that most students of budgeting would find problematic. Whether this role conflict is as productive for audit firms and their clients as Big Five firms may assume might well warrant further study (Perlow, 1999). Second, it is worth noting that in both of the firms we studied the departure of qualified staff had left them in the position of needing to recruit qualified staff from elsewhere, usually trained in the local small and medium sized firms In this sense the relationship between time consciousness and career identity is also a key issue for the firms themselves in the matter of staff retention and employment policy.

Acknowledgements

An earlier draft of this paper was presented at the AOS Conference on ‘Accounting in Time and Space’, Copenhagen, September, 1997. We gratefully acknowledge the support of the Research Board of the ICAEW for funding the project upon which this paper is based.

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