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ACCOUNTING

**RESEARCH
SEMINAR**



EMPOWERING CHANGE MAKERS FOR A BETTER SOCIETY

‘ENTRAINMENT: HOW CONTROL PRACTICES SHAPE WORKERS’ TEMPORAL EXPERIENCES IN PROFESSIONAL SERVICE FIRMS’

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ABSTRACT

Previous literature has suggested that management controls, such as billable hours, budgets or socialization used by professional service firms (PSFs) have temporal effects, such as work intensification, long working hours and time famine. However, we still do not have an in-depth understanding of how these controls combine to produce such temporal effects in professional settings.

This paper draws on 159 in-depth, semi-structured interviews with 81 professionals in two firms in London to explore how combinations of controls contribute to the reproduction of extreme work hours (overwork) as an inherently temporal phenomenon.

Drawing on the conceptualization of management control as temporal structuring, I show how organizational controls entrain individuals with the fast-paced organizational rhythm. Periods of synchronization alternate with periods of desynchronization produced by individuals’ refusal or incapacity to entrain with organizational rhythm. However, my findings show desynchronization to be short-lived as controls push towards resynchronization thus promoting continuous entrainment with intense organizational rhythms. This entrainment cycle explains the persistence of extreme hours in professional settings.

Studying overwork as a temporal experience resulting from control practices allows us to enhance our understanding of temporality and work in professional firms, embodied aspects of work and control.