Managerial discourses often claim that rational decision making rests on reaching a “consensus”. However, more than any democratic confrontation between vantage points, this quest for consensus constitutes a way to deny conflicts and asymmetries in positions of power, i.e., to promote dominating interests (and to silence others) as if they were collective and neutral, thus increasing their legitimacy by creating an illusion of participation. We draw on Bourdieu’s conceptualisation of “symbolic domination” to better understand how powerful groups manage to maintain their dominating position while avoiding criticism and contestation by others. We conducted a monographic field study within a company whose strategy and management are largely based on marketing issues, and notably on the concept of “brand”. We analyse how accountants associate a financial measure with this concept whereby they appropriate for themselves the power to name capital, i.e., to designate what kind of stakes are worth pursuing and how resources can be accumulated. This changes what is and is not valued by organisational participants, thereby modifying their ability to follow legitimate strategies. However, this evolution does not trigger any conflict or resistance from those individuals who lose symbolic capital. We therefore do not focus our analysis on the process of change but, rather, on how accounting is used by one influential group to ensure the reproduction of the conditions for its domination and to monopolise the power to name capital.

Key words: symbolic domination; capital; consensus; brand valuation

1. Introduction

The concept of consensus is central to managerial and organisational discourses. Intuitively, it might seem sensible to consider that, to be rational, decision-making should result from a confrontation between different viewpoints leading to a collegial choice. This confrontation to build consensual positions also forms the basis of most common theories of democratic political systems (Brown, 2009). However, critical studies have largely challenged this view by arguing that it denies any asymmetries in power positions (Cooper & Hopper, 1987; 2007). From this perspective, “consensus” is seen as the result of a compromise reached when certain groups manage to impose their own interests on others. Specifically, dominating groups can set the “rules of the game” such that other groups participate in the pursuit of these “dominant interests”, possibly unknowingly or even when they might feel they are pursuing their own interests (Bourdieu, 1976; 1980). This manufacturing of consent (Burawoy, 1979) is, within organisations, based notably on accounting measures (Ezzamel et al., 2008).

The discourse of consensus, which denies positional conflicts shaping organisations, is not without effect on power struggles between organisational groups. In fact, it delegitimizes any decision perceived as too obviously self-interested. To prove legitimate, any choice made has to be deemed disinterested, i.e., oriented towards organisational rather than individual
goals. Dominating groups can then exploit the vagueness of the notion of organisational goal to further their interests while maintaining the illusion of consensus. Indeed, the perception of managers as rational decision-makers rests on the idea that everyone works towards shared objectives, not against each other.

Bourdieu argues that, in situations where the pursuit of self-interest is not entirely legitimate, interpersonal relations are oriented toward the pursuit of “symbolic power”. According to Bourdieu, symbolic systems enable not only the constitution of a shared definition of reality—a consensus—but also the definition of distinctions between individuals and groups and of legitimate criteria supporting these distinctions. Consequently, a group’s position depends on its ability to accumulate symbolic resources enabling it to distinguish itself, or “symbolic capital”. The most powerful groups can define what constitutes capital—i.e., the kind of resources that can be used to build symbolic capital—and hence designate symbolic targets that any group needs to reach in order to improve its position vis-à-vis other groups—its “symbolic power”. These groups thus exert “symbolic domination” over others. On a macro level, symbolic distinctions shape the constitution of more or less autonomous fields and the definition of forms of capital particularly valued within these fields. On a micro level, they influence the formation of individuals’ “habitus”, i.e., their dispositions and ways of acting and being, the cognitive as well as corporeal schemata they embody during socialisation.

In this paper we seek to better understand how powerful actors reproduce positional asymmetries to secure their domination by influencing the distribution of symbolic capital. We aim to contribute to a stream of research showing how accounting influences the definition of what is valued and what is not, meaning the way in which accounting designates the stakes to pursue and shapes legitimate forms of strategy, struggle and competition within organisations and society (Oakes et al., 1998; Everett, 2003; Neu, 2006; Neu et al., 2006). However, the above studies explore the mechanisms of change within institutional fields. In contrast, here we focus on how symbolic domination operates within one private company to reproduce asymmetries in positions of power. Studying a private company is of great interest because it illustrates that “economic capital” does not always constitute the only source of symbolic influence, even in the private sector and even in a company heavily influenced by a “shareholder value” discourse. Focusing on an organisation rather than a field, we also chose a level of analysis particularly close to individual interpretations and actions in order to understand how criteria for symbolic distinction emerge from individual practices (see also Bourdieu, 1972; 1980, 1994). This approach was also a means to avoid postulating a priori which field is to be taken into account and to determine empirically the multiplicity of fields relevant to understanding the practices of different social actors. Finally, we do not confine ourselves to the study of processes of change, instead seeking to identify how accounting is used to promote and reproduce dominating interests and to silence others.

In the case we study here (which we call Globalmarket), two populations appear to be powerful—marketing managers and accountants. In this company, strategy formulations as well as organisational issues are defined around the principle of “building powerful brands”, i.e., to sell products highly “recognised” by consumers. Symbolic capital is thus initially related to marketing actions and to the concept of “brand management”. And yet, this type of capital gradually loses value. As we show, the ability to define, measure and ensure increasing “shareholder value creation” becomes the primary symbolic resource. Our argument is that accounting progressively colonises the field of management within the organisation. This
evolution is linked to changing domination patterns and habitus, leading accountants to secure their influence by undermining capital accumulated by marketing managers. However, this does not trigger any conflict or resistance from the latter, even if they lose symbolic capital. We thus seek to integrate our analysis of change into an examination of how one powerful actor can use accounting to monopolise positions of power within its organisation.

To address these issues, we focus our analysis on a specific episode occurring within a domestic subsidiary of the group (Globalmarket France). More precisely, we follow the introduction of a financial measurement and definition for the prevailing and particularly dominant concept – the concept of brands. Indeed, a number of scholars in accounting note how the linking of notions and concepts to accounting categories affects individuals’ perceptions of organisational reality (Burchell et al., 1980; 1985; Dent, 1991; Vaivio, 1999). Yet, these studies generally describe and analyse general rationales and logics underlying accounting frames. Our study contributes to this body of research by showing how new measurements can be implemented to redefine the concepts that prevail and are closely tied to symbolic systems – and hence domination patterns – within organisational settings. This new definition, which ultimately emerges as an obvious and disinterested way to define this concept, places accounting numbers, not marketing actions, at the centre of organisational practices and stakes. It then modifies the structures of symbolic capital distribution. This also explains how accountants secure their position without raising any objections. Rather, they receive full cooperation from marketing representatives whose dominating position is being undermined. Hence, by following the introduction and legitimation of new accounting devices, we show not only how certain actors manage to reproduce their influence, but also how others sometimes participate in undermining their own symbolic capital. We therefore analyse the roles of accounting in the manufacture of (asymmetric) organisational consensus.

The remainder of the paper is structured as follows. In the first section we present Bourdieu’s work and how it has been used to analyse symbolic violence exercised by or through accounting. In a subsequent part we present an overview of our empirical findings. We show that Globalmarket is structured around the concept of “brand”, and that accountants monopolise the legitimate right to name by introducing a financial definition of brands. We then study how they succeed in reproducing their dominating position. The concluding section draws together our main findings and considers their implications.

2. Accounting, Symbolic Violence and the Reproduction of Dominating Interests

2.1. Symbolic domination and the definition of legitimate strategies of capital accumulation

Organisational participants do not always consider the pursuit of self-interest as a legitimate way to account for their behaviour. On the contrary, they often try to advocate their willingness to cooperate with other members in the organisation as a quest for the common good – even where conflicts are frequent and widespread. Of course, this does not mean that organisations are free from struggles over power and domination. What it does mean is that patterns of domination within organisations can at first be particularly hard to observe because domination is usually denied by both those who exert it and by those who are subjected to it. It thus corresponds to what Bourdieu (1980) calls “symbolic domination”.

Symbolic systems are not only instruments of knowledge and communication; they are also instruments of domination. Indeed, they articulate taken-for-granted and immediate
categories of perception that contribute to the conservation and reproduction of social order by building an arbitrary consensus, i.e., by associating oriented definitions of reality with all appearances of objective necessity (Bourdieu, 1980; see also Everett, 2002, p. 58). Symbolic systems are also systems of distinction, since they enclose the criteria for establishing scales of value and scales of judgement, thus framing the “rules of the game” and designating the objectives individuals must pursue if they are to gain legitimacy, prestige and power. Individuals and groups who have a “feel for the game” (illusio) try to enforce the definition of reality most suited to their interests in the struggle for “symbolic power” (Bourdieu, 1977; 1980).

Symbolic domination works through the embodiment – by those who exert it as well as by those who are subjected to it – of interpretive schemes enclosed in systems of classification and promoting dominating interests (Bourdieu, 1977; 1980; 1994). Symbolic violence is “recognised” (accepted) because it is “misrecognised” (it is not perceived as arbitrary). Specifically, power relations gain legitimacy when they are objectified in classification and ranking systems, perceived as neutral and “disinterested”. Symbolic power therefore designates violence that is deemed legitimate, as it constitutes a “censored” and “euphemised” version of other forms of power. Symbolic power is thus an invisible power, enacted with the complicity of those who do not want to see they are exercising it or being subjected to it (Bourdieu, 1977, p. 405; see also Bourdieu, 1976; 1980; Oakes et al., 1998; Everett, 2002).

The conceptualisation of symbolic domination helps to analyse what Bourdieu calls the reproduction of elites (or, more generally, of dominating interests), and hence the stability of asymmetries in positions of power. According to Bourdieu & Passeron (1985), academic achievement is highly influenced by the proximity between the kind of education someone receives and what the authors call “dominant culture”, such proximity being dependent on one’s social class (the parents’ occupation being used as a proxy). However, to consider chances of success in an examination as determined by “natural gifts”, not social class, is to make social inequality more acceptable. The educational system thus participates in a reproduction of class inequalities (Bourdieu and Passeron, 1985), inequalities that pedagogic work makes unrecognisable (méconnaissable), therefore legitimate, which transforms an arbitrary power into symbolic violence (Bourdieu and Passeron, 1970; on the invisible power of pedagogic practices, see also Oakes et al., 1998).

One important stake in the struggle for symbolic power is the ability to enforce legitimate classifications, i.e., the power to name and the ability to impose legitimate evaluation criteria (Oakes et al., 1998; Everett, 2002) or, more generally, the ability to define the type of capital valued within a specific field. The concepts of field and capital can explain the diversity of situations of symbolic domination, and refine our understanding of mechanisms that ensure a degree of stability and influence the direction of change within patterns of domination.

According to Bourdieu, practices are embedded within more or less autonomous fields. Fields are “networks of social relations, structured systems of social positions within which struggles or maneuvers take place over resources, stakes and access” (Bourdieu, 1976; 1980). In each field, specific criteria designate the resources necessary to reach the most prestigious powers of the fields.

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1 Bourdieu enjoys playing with words, which can make full translation of his ideas difficult. In French, ‘reconnaître’ means to recognise and to identify, but also to admit and to acknowledge. In turn, ‘méconnaître’ means to be unaware, to misread or to be mistaken. Here we choose to retain the usual translation of “misrecognise” to mirror the notion of “recognise”.

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positions. For instance, it can be economic capital (one’s financial holdings and wealth), cultural capital (schooling and education, notably acquired knowledge that may help bring acclaim during school selections), social capital (networks of relationships), linguistic capital, physical capital, etc. Each version of capital can be exchanged with others, with one degree of ease or another. One example involves families who, after having accumulated economic capital but possessing only limited cultural capital, direct heirs towards recognised academic studies. This implies a family strategy of institutionalisation of its improved position – they convert economic capital into cultural capital, which their heirs later exchange for economic capital. More importantly, agents convert a combination of capitals they possess into symbolic capital. A “composite form of capital”, symbolic capital “arises out of the other forms of capital” (Everett, 2002, p. 63). However, not all versions of capital are equally valued, and each field is characterised by a specific combination of capitals to be converted into symbolic capital. By defining one “species” of capital as belonging to this combination, or even as the most valued type of capital, one group can influence the structures of capital distribution, i.e., enforce its own resources as the most important, rewarding and legitimate. Defining what can be converted into symbolic capital, and how, ensures a reproduction of the status quo and freezes patterns of domination, leaving dominating agents with the ability to designate as distinction criteria whatever suits their own interests. This is what Cooper et al. (2005) call “the power to name capital” (p. 376).

The conversion of one type of resources into symbolic capital transforms arbitrary asymmetries into legitimate relations of authority, de facto differences into officially recognised distinctions (Bourdieu, 1976). However, this recognition only occurs because those who exercise symbolic violence, like those who are subjected to it, accept its rationales and consider its rules as legitimate; they choose to “play the game” and to pursue its stakes (illusio), and hence to take seriously the distinction criteria embedded within a field (Bourdieu, 1980). As Lahire (1999, p. 25) notes, “Struggling against each other, the field agents have at least a common interest in the field’s existence, and therefore cultivate an “objective complicity” beyond the battles opposing them.” The kind of resources that can constitute symbolic capital is then related to the field within which it is being accumulated.

Certain fields benefit from a relative degree of autonomy, especially when the distinction criteria embedded within them are institutionalised (through laws, diplomas, official titles, etc.) and deemed objective. They then acquire the opacity and permanence of things, beyond individual consciousness and power (Bourdieu, 1976; 1980). More generally, the emergence of a field transforms specific private interests (those of dominating groups) into “collective interest”, perceived as “universal” (Bourdieu, 1977; 1980; 1994). Fields thus

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2 The choice of the term “capital” is related to the author's attempt to refine Marx’s theorising by emphasising the diversity of capital accumulation strategies. Its main weakness is that it tends to suggest that the accumulation of capital – whatever its type – is arithmetic, as is the case for economic capital (but which is hardly justifiable for other types), and that its amount is always positive (which is not the case for reputation, for instance). It is important to note that it would be illusory to identify all legitimate forms of capital, since each field can be oriented towards the accumulation of a specific type of capital.

3 It is worth noting that, if symbolic capital is field-specific (Oakes et al., 1998; Everett, 2002), it is possible to exchange capital accumulated within one field for a different type of capital valued in another field (e.g., to exchange recognised degrees for higher wages, i.e., converting cultural capital accumulated within the academic field into economic capital in the business field, both constituting symbolic capital within one of these two fields).

4 Once again, it is not possible here to translate accurately the play on words between “jeu” (game) and “enjeux” (stakes).
tend to ensure their own reproduction, regardless of any individual intentionality and reflexivity (Bourdieu, 1976; 1980). Ramirez (2001) notes that the ability one group can possess to exert symbolic violence depends on its position within a field, but also on the position this field has vis-à-vis other fields, and thus on (often conflicting) interactions between several fields. Several fields structured around different types of symbolic capital then influence actors’ strategies and possibilities, whereby some fields possibly become dominant and others dominated (Oakes et al., 1998).

Symbolic domination patterns thus exert influence at a macro level through the definition of distinction criteria relating to forms of capital particularly valued within a field. However, it also works at a micro level – that of individuals’ interpretive schemes. According to Bourdieu (1980), individuals account for a “practical sense”, i.e., their behaviour follows a set of principles that are not necessarily reflexive. The practical logic (or theory of practice, as opposed to “logical logic”, see Bourdieu, 1972) is embodied, inculcated, learned by gesture and imitation, hence by doing and acting. Yet it is structured. It is framed by what Bourdieu calls “habitus” to designate a set of “dispositions”, ways of being and acting that influence the individual in a non-reflexive, yet organized way. Habitus operates as an unconscious repository of guidelines for action, generating and organising practices and representations. Importantly, habitus is non-reflexive but organised (structured, so it can become structuring), a characteristic stemming from Bourdieu’s assumption that habitus is the result of social structures being embodied by individuals during their socialisation. Habitus generates language, perceptions and interpretations, but it is not confined to mental phenomena; emerging from practical knowledge of agents, habitus is a generative principle for all non-reflexive practices and for most reflexive ones, too.

The concept of habitus is used by Bourdieu to draw a link between individuals’ inner subjective dispositions and their objective positions within a field. More precisely, habitus expresses the tension between the internalisation of external determinism and the singularity of the self. This concept thus helps to explain why individuals do not always perceive distinction and reproduction phenomena, and why some practices and representations support and comply with dominant interests but do not constitute any obedience to the rules. Bourdieu uses the term habitus to account for observable regularities without assuming any conscious purpose or design, to describe an ordered collective situation without any conductor, or to identify a strategy that cannot be the product of any strategic intent (Bourdieu, 1972, p. 256-257; 1980, p. 88-89). As the author explains:

A product of history, habitus produces individual and collective practices, and hence history, in conformity with schemata engendered by history; it ensures active presence of past experiences which, deposited in each organism in the form of schemes of perception, thought and action, tend more surely than any formal rule and all explicit standards, to ensure the compliance of practices and their constancy over time. (...) Through [habitus], the structure it is the product of governs practice, not by means of a mechanical determinism but through the constraints and limits originally assigned to his inventions. (Bourdieu, 1980, p. 91-92)

Bourdieu draws on the theory of habitus to give accounts of practices that are unpredictable and multiple, yet limited in their diversity. Indeed, one embodies a habitus of one’s own. However, habitus can be more or less well adjusted to the logic of a field. And yet, the better one’s habitus is adjusted to the logic of a field, the more one’s actions are achieved in a non-reflexive manner, and therefore the more they are perceived as natural and

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5 Bourdieu is far from being the first to use this concept, but he gives it a specific meaning. For a historical approach (prior to the work of Bourdieu) describing the formation of Western habitus, see Elias (2000).
casual (Bourdieu, 1980). According to Bourdieu, the accumulation of symbolic capital is directly related to the ability to behave smoothly and skilfully. Therefore, the effectiveness of one’s strategies depends on how well one’s *habitus* is adjusted to the logic of the field within which they are followed. Moreover, *habitus* encourages perceiving as reasonable those practices that will be positively sanctioned by others, i.e., those that are best adjusted to the logic of a specific field. Different people operating in the same field will then embody similar, although not identical, *habitus*. Fields shape their participants’ *habitus* without fully determining them. Hence, in his study of tastes and “consumption of cultural goods”, Bourdieu (1979a) does not say that people belonging to the same group have the same tastes, nor that they adopt identical cultural practices, but that the probability that someone will enjoy one sport rather than another, or make one or another kind of judgment about several types of cultural goods, is higher or lower depending on the social group to which that person belongs. Beyond global regularities, it becomes possible to account for individual differences, each agent being characterized by one position in the field, but also by one *habitus* and one specific “social trajectory”.

The concepts of *habitus*, capital and field are strongly linked, and help to explain observed regularities without denying individuals’ freedom of action and interpretation. It is also worth noting that, even though Bourdieu mostly focuses on phenomena of reproduction of dominant interests, and thus on regularity and stability, he sees social situations as being in a constant state of flux, as suggested by the comparisons he makes between interactions and card games or boxing matches (Bourdieu, 1972; 1992; 1994), metaphors used to underscore successions of moves and the importance of “tempo” (Bourdieu, 1980). Even the concept of field – compared to a field of force, and more often to a battlefield – should not be understood as being static. As Neu (2006) puts it, “enduring yet changeable patterns of social relations [are] one of the defining characteristics of such fields” (p. 394). Indeed, fields are always in a state of flux due to constant struggles over what is or is not valued within them (Oakes et al., 1998; Everett, 2002).

More precisely, actors seek to “establish monopoly over the mechanisms of the field’s reproduction and the type of power effective in it” (Everett, 2002, p. 60). One group can dominate a field by appropriating the means of symbolic capital creation and accumulation, and notably by defining legitimate distinction criteria, one extreme situation being when one group succeeds in monopolising a field’s symbolic resources (Bourdieu, 1976; 1980). Field emergence itself relates to struggles between “competing hierarchies of classification, in which power structures are defined by struggles over criteria of legitimacy” (Suddaby et al., 2007, p. 345).

As Everett (2003, p. 86-87) notes, some actors, despite their desire to appear “neutral”, use symbolic violence by trying “to establish control over both meaning in a field and the field’s resources, over, that is, both “the legitimate right to name” (Bourdieu, 1977; Bourdieu & Wacquant, 1992) and the accumulation of “capital” (Bourdieu, 1986) in a field.” In the case studied by the author, changing positions relate to a struggle to give specific empirical content to contested concepts, such as “accountability” (Everett, 2003, p. 81). By enforcing “authoritative definitions of accountability”, some actors manage to influence “preconstructions of the common sense” (Bourdieu & Wacquant, 1992, p. 233) and hence exert symbolic violence (Everett, 2003, p. 96).

Bourdieu’s analysis of symbolic domination in terms of fields, capital and *habitus* helps to reconcile sociologies of free, rational actors with those treating them as subjected to
overwhelming and irresistible “structures”. According to Bourdieu, individuals act like “virtuosos” (Hamilton & Ó hÓgartaigh, 2009) and are able, to some extent, to play with the rules, thereby enabling new practices to emerge. Strategies followed by individuals and groups can alter distinction and reproduction patterns within a field (e.g., Bourdieu, 1992, p. 104-112). However, changes in patterns of symbolic domination are usually triggered by phenomena that fall outside actors’ grips. More precisely, evolutions most often originate in encounters between several fields. One field – widespread or dominant – can grow by colonising others – those more restricted or dominated (Oakes et al., 1998; Everett, 2002; 2003; Cooper et al., 2005). This colonisation of a field by another alters the patterns of symbolic domination, the types of capital most valued, and the possibilities for legitimate accumulation strategies, but it also alters agents’ habitus, their subjectivity and identity (Bourdieu, 1979b; Oakes et al., 1998; Everett, 2002; 2003). Indeed, dispositions that compose habitus are durable (Bourdieu, 1972, p. 261; Hamilton & Ó hÓgartaigh, 2009) but capable of change: “Habitus is not destiny as some have seen it. Being a product of history, habitus is an open system of dispositions, which is constantly faced with new experiences and therefore constantly affected by them. It is durable but not immutable” (Bourdieu, 1992, p. 108-109).

Symbolic domination, based on violence made invisible because it is euphemised, exerts influence both at the macro level, upon legitimised and valued strategies of capital accumulation within a field, and at the micro level, upon the way in which individuals embody specific dispositions and hence through reorientations of habitus. Within organisations, accounting plays a key role in defining legitimate forms of capital and in constituting habitus. Indeed, if accounting constitutes, and is constituted by, its environment (Burchell et al., 1980; 1985), then accounting can modify the patterns of symbolic domination. Specifically, our purpose is to study how one group can use accounting to appropriate the mechanisms of symbolic domination, to change structures of capital distribution and sources of symbolic capital accumulation, and to reproduce the conditions for its domination. We now move on to a selective review of accounting literature to better understand how accounting influences the patterns of symbolic domination and the possibilities for accumulating symbolic capital.

2.2. Accounting and changing patterns of symbolic domination

Several studies have documented how accounting changes symbolic domination processes. Oakes et al. (1998), for instance, show that the introduction of business planning within museums in Alberta instilled a more commercial vision of their mission and a shift to “large-scale production”. This device introduced new vocabularies and hence constructed “the seeable” and “the sayable” within the field by specifying what is to be documented and what can be ignored. As these scholars put it, business planning “provides and sanctions legitimate forms of discourse and language and thus serves as a mechanism of knowledge that produces new understandings of the organization” (Oakes et al., 1998, p. 258). Business planning thus constitutes a form of pedagogy, fundamentally changing the valuation of positions within the field. More precisely, the museum managers monopolised the legitimate right to name things and events (i.e., to give a situated content to abstract accounting categories). This has significant implications for the forms and amounts of capital within the field, whereby economic capital replaces cultural capital as the dominating form of symbolic capital while the economic field colonises the field of restricted production. By redefining the field’s dominant capital, business planning affected actors’ identities and habitus, shifting the focus...
from preserving cultural capital to converting it into economic capital. The scholars conclude that accountability and control processes (enforced by powerful actors) tend to impose their own logic on a field, implying specific powers to create and specify meaningful categories, and hence to define legitimate language and practices (Oakes et al., 1998).

However, introducing business planning did not trigger overt conflict but, rather, more subtle forms of violence, i.e. symbolic violence. This invisible power of pedagogical work diminishes the possibility of resisting because the process appears neutral and technical. This is because, “when the mechanisms of change are hidden or misrecognised, the impact on an organization is sometimes more substantial than when the direction and impetus to change is completely recognised and consciously planned and directed” (Oakes et al., 1998, p. 271). Indeed, actors whose position was being devalued participated in activities that undermined their own capital, without realising that these changes were reducing the control they had over their own work lives. The power of naming thus lies in its ability to legitimate arbitrary categories, pedagogical practices and, more generally, symbolic violence being used to exert domination without conflict and resistance.

In the same fashion, Everett (2003) studies changes in the legitimate right to name and in strategies to accumulate capital in the field of national parks in Canada. He distinguishes a “restricted field”, where actors struggle over cultural capital, and a more “widespread field”, where actors struggle over economic capital. As he shows, however, the dominant capital in the field (economic capital) tends to colonise the entire field. “Such colonization may be physical, but it might just as likely be symbolic. Either way, the identities or habitus of those in the colonized field will be affected. (...) Where such changes result in the production of an unequal distribution of capital and the legitimation of such production, symbolic violence has occurred” (Everett, 2003, p. 88-89). The author also analyses texts offering “authoritative definitions” of accountability to show that they enclose “discursive moves”, rhetorical techniques through which, under the pretext of clarification, experts enforce specific definitions and vocabularies to change actors’ categories of appreciation and perception. As Everett (2003, p. 81) notes, “the term ‘accountability’, like so many other contested terms (e.g. liberty, democracy), is itself a ‘site of struggle or manoeuvre over resources, stakes and access’ (Bourdieu, 1990).” These struggles over definitions and conceptualisations influence actors’ positions and dispositions, i.e., capital and habitus within a field.

Neu (2006) also shows that the introduction of accounting practices facilitates changed capitals, vocabularies, practices and habitus in an institutional field. He examines the relationships between accounting and public space in the context of educational reforms – also in Alberta. He argues that financial accountability mechanisms used by the provincial government introduced changes in the distribution of economic, cultural and symbolic capital between actors. More precisely, the reform introduced new funding mechanisms tied to a series of new accounting and accountability requirements. These influenced the (re-)circulation of information within the field and modified the processes through which resource allocation decisions were made, thus impacting the circuits of influence. For instance, certain actors previously holding central positions in the process were rendered more peripheral, thereby losing most of their economic as well as symbolic capital. Implying new ways of saying and doing, the reform also had the effect of determining new social groupings and encouraged individuals to follow specific distinction and identification processes within these groups. Therefore, the changes introduced redrew the boundaries between public and private spaces, partitioned social groupings and re-ordered social spaces. Each group has to use
accounting numbers to defend its interests within the public discourse, which places more value on financial literacy and restricts the possibilities of democratic deliberation. Another consequence is that it encourages actors to define these interests in monetary terms and to focus on the economic consequences of choices made. Neu (2006) concludes from the analysis of these mechanisms that accounting is constitutive of the public interest.

Neu et al. (2006) argue that accounting technologies can modify vocabularies and practices, and hence influence customs, habits, ways of acting and thinking. Accounting can therefore restructure *habitus*, i.e., individuals’ dispositions, long-standing mental and corporeal schemes. They study World Bank loan agreements with Latin American countries in the field of education, which they describe as technologies of financial governance. More precisely, concerned with government and regulation of conduct but focused on financial matters, the World Bank uses accounting technologies within these lending agreements to translate abstract objectives into concrete practices, thereby shaping, constraining and mediating action. The researchers conclude that accounting can change practices, vocabularies and priorities within a distant field, as well as encourage self-disciplining activities on the part of the field’s participants (Neu et al., 2006).

These studies focus on change at field level. This seems somewhat surprising, since Bourdieu most often tried to understand how dominant actors manage to reproduce position asymmetries, not how certain actors become dominant while others lose their previous privileges. This is not to say that Bourdieu’s thinking is not useful to understand change, nor that he denied change possibilities (see his studies on changing working conditions in Algeria in the 1960s, for instance). Rather, we argue that Bourdieu’s conceptualisations are even more insightful when trying to make sense of how certain actors institutionalise their dominant position and appropriate for themselves main possibilities to accumulate symbolic capital without being criticised by other actors, i.e., when working to understand how symbolic violence helps to make asymmetries durable and ever more difficult to contest.

The focus on field level is consistent with Bourdieu’s work. However, most of these studies focus on institutional fields, and more precisely on changed capitals in public spaces such as museums (Oakes et al., 1998), education (Neu, 2006; Neu et al., 2006) or national parks preservation (Everett, 2003) – fields concerned with the (re-) production and (re-) definition of cultural capital. These are fields of relative autonomy characterized by economic capital being more and more pervasive and accounting being used as a means to facilitate this change. Of course, in private companies, the situation should be very different.

More importantly, the concept of field itself can be used as “an instrument, rather than an object, of analysis”, as Bourdieu would put it (Everett, 2002; 2003). One of the most severe critiques of the concept of field as used by Bourdieu can be found in Lahire (1999). According to Lahire, the theory of fields is too narrow to give a comprehensive understanding of social differentiation. Although Bourdieu defines the concept of field as a pattern of social relations, he seems to use it empirically as if fields were separated, clearly defined and relatively stable objects with clear-cut boundaries. Lahire (1999) thus argues that Bourdieu uses the concept of field as a flexible one, without ever justifying his cut-off point. And yet, according to Lahire (1999, p. 33-34):

One can be invested with *illusio* [willingness to play the game, to pursue the stakes and to take seriously the distinction criteria] peculiar to a social universe even when this universe does not combine all the properties that would make it a field. (…) Conversely, it is possible to live in a universe without being completely possessed by it, by the *illusio* specific to this universe, i.e., without going into the competition and deploying strategies to conquer capital peculiar to this universe. Indeed, one can participate in a universe as an
as an ordinary consumer (vs. a producer) or simply as a participant in the logistics of this universe, without any direct involvement in the game that is being played out.

The researcher then recommends not making an arbitrary division between fields, but determining empirically the set of fields, social scenes and social worlds relevant to understanding the practices of various social actors. He notes, however: “But even when moving in this legitimate direction (of seeking to determine what the appropriate field is), one has to realise that some practices are not embedded (or not completely embedded, this may be a matter of degree) within fields” (Lahire, 1999, p. 34).

Our analysis makes no *a priori* assumption within which relevant fields the practices we study are embedded. However, we started our investigation at the level of one organisation (Globalmarket France). The study of practices within a single organisation should not lead us to assume that the organisation is a natural and bounded object (Everett, 2002, p. 58). As Neu (2006, p. 395) puts it, “an organization is really a network of social relations embedded in a larger network of social relations.” However, we do not see organisations as embedded in one field but in a multiplicity of fields. More importantly, several actors working in the same organisation may be influenced by different fields. One field might be dominant, as is the case with organisations subjected to highly institutionalised fields – the fields of education, culture or health care, for instance. In our case, however, the identification of one dominant field is more hazardous. Engineers, marketers and accountants received very different kinds of cultural capital and define what constitutes symbolic goods in very different manners, yet they have to interact. We thus focus our analysis on the level of local interactions, not to deny the influence of wider fields but to determine empirically what kinds of capital and fields are influential in this particular setting.

3. Empirical Study

This research is predicated on a qualitative field study carried out within the Globalmarket Group. The case material was collected through a series of interviews relating initially to the application of international accounting standards in the Group. Notably, we set out to see whether modifications in the accounting framework had any repercussions on the management tools and “operational modes of management” in place. Specifically, we wanted to know whether international accounting regulation had any repercussions on how intangibles were managed. We soon opted to focus on a specific set of intangibles, which emerged as a strategic set – the brands. We then set out to find a company managing a broad range of brands, in which some, but not all, of them were being capitalised. Globalmarket appeared to be a particularly appropriate choice in this respect.

We met people belonging to various functions in the organisation, notably in management accounting and in marketing, who work in different entities within the French division of the group, from each business unit and from headquarters. The financial value of brands quickly emerged as a subject important to those interviewed. The themes discussed during later interviews thus shifted from accounting standards to the “monitoring of the financial value of brands”. Four “experts” in brand valuation (an external auditor and several members of consulting firms specialising in brand valuation) were also interviewed. The final series of interviews focused on the concrete, daily work of accountants: the types of tasks

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6 In order to respect the anonymity of the people we interviewed, all names and that of the company have been changed.
accomplished, their schedules, and their interventions in operational decision-making or in the implementation of particular management tools. (All interviews are listed in Appendix A.)

We conducted 46 semi-structured interviews held between 2004 and 2007 and lasting from 45 to 120 minutes each (see Appendix B). All the interviews were fully recorded and transcribed, representing a volume of approximately 650 pages for 59 hours of interviews. Certain individuals were interviewed more than once. Firstly, this allowed us to document changes taking place in the organisation. Secondly, it was one way to clarify issues that emerged as the field study progressed. Finally, obtaining convergent discourses from the same person interviewed several years later by another researcher asking questions about different issues strengthened our confidence in our empirical findings.

Our data analysis is informed by Bourdieu’s conceptualisation of symbolic violence. We aim to identify capital, what is and is not valued, and asymmetrical positions of power within the company, with a view to understanding how these phenomena are drifting and ongoing. As we show, accountants at Globalmarket associated the concept of “brand”, around which the company is structured, with financial measurements. We argue that, by monopolising the legitimate right to name, they exercise symbolic domination and change positions, capital and habitus in the company without conflict and resistance.

3.1. A Group Organised around its Brands

Globalmarket is an international Group specialising in consumer products. Implanted in 170 countries around the world, it employs 163,000 staff worldwide and more than 4,000 employees in France (where the study took place). In 2009, the Group’s overall turnover amounted to €39.8 billion.

Its strategy consists in focusing on brands that hold leading positions in their markets and in strengthening their positions through major investment in marketing. The Group is organised into three geographical zones (“regions”) that supervise several national-level companies (“local companies”). New product development takes place at the regional level in an “innovation centre”. Local companies are viewed as sales companies whose sole purpose is to “bring to market” the products and innovations designed at the regional level. Globalmarket France is split into three divisions (along broad product line categories), with each encompassing a number of “Business Units”. One Business Unit relates to one brand or to a set of brands belonging to the same “product category”. Business Units are made up of “business teams” that gather together representatives from the marketing, sales, finance and logistics functions.

Globalmarket offers a large range of brands that enjoy strong brand awareness among consumers, and yet most consumers who buy their brands do not know they belong to the Group. Indeed, all external communication is brand-focused, which is what appears, for instance, on its website. Thus, the term “brand” is omnipresent from the website’s homepage onwards and provides the site’s very architecture: the main tabs provide an opportunity to get to know the brands better rather than the products, as is the case for the company’s main competitors.

From 2000 to 2005, the Group chose to implement a strategic plan to streamline its brand portfolio worldwide. This policy consisted in dividing the number of brands in its portfolio by five, from 2000 to 400 brands in five years. This strategic plan aimed to improve the Group’s productivity by “refocusing” on those brands generating the highest sales. The Group’s current stated strategy is to structure the organisation around its brands.
Within Globalmarket, one particularly legitimate version of capital is associated with the concept of “brand”. This concept influences the firm’s internal structure, its external communication and the formulation of its strategy. It consequently shapes the perceptions that employees of the Group have regarding their business. This is what Karl explains, for instance:

*We live in a world of brands. We are a firm that depends exclusively on our brands and therefore the management of our brand portfolio has real financial repercussions for the shareholder and particularly on our daily work. (Karl, Internal Auditor)*

Everyone interviewed described their company as a set of brands. The group is therefore managed as a “brand portfolio”. The brand concept is central to both its internal structure and its external communication, and orientates both its daily management and its overarching strategic orientations. It shapes the perceptions, appreciations and actions of agents within the Group, thus influencing their *habitus*. The concept of “brand” is central to the definition of symbolic capital within Globalmarket.

It is by means of marketing actions – whether through strategic innovative creations, their commercialisation, or simply everyday customer relationship management – that brands are strengthened and, hence, symbolic capital accumulated. However, Globalmarket’s structure does not bring a powerful marketing and sales division to the forefront. On the contrary, its structure is built around hybrid entities in which the “brand manager” – in charge of the commercial success of a given brand – and the “category manager” – responsible for relations with retailers – interact with “business partners” – representatives of financial management. An analysis of top management positions also reveals that financial trajectories are as highly valued as commercial trajectories in reaching the highest positions in the hierarchy. Indeed, members of the organisation frequently emphasize the importance of financial culture in the Group and the powerful influence that accountants can exert on daily decision-making.

### 3.2. A strong financial culture

Although the Globalmarket Group is structured around the brand concept, the financial viewpoint is never far from operational decision-making. Indeed, a “financial business partner” is embedded into each business team and their influence is recognised by the brand managers themselves. This is what emerges from Laurent’s statement:

*In our firm, it’s management accounting that is omnipresent because everything is monitored in the business. We have to make sure that every month we redo our sales forecasts for the year to be sure that we are in line with our forecasts, and our expenditure forecasts, because if for one reason or another we are no longer in line with our sales forecasts, it means that we’ll have lower turnover and therefore lower profit margins and so, if we want to deliver profits, we have to cut our investments and it is management accounting that supervises this, through reporting, so that in the end the shareholders are happy. (Laurent, Brand Manager)*

We may observe in this extract that a brand manager, whose role is to “bring to market” products and to manage marketing plans, spontaneously uses a financial vocabulary. His discourse enables us to see that he focuses on product profit margins and not only on his brand’s turnover or market share. He equally considers his goal to be to “make shareholders happy” rather than making customers or consumers happy. This colonisation of symbolic capital accumulation – marketing actions – by accounting denotes symbolic violence.

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7 In the remainder of this paper, we use the term “accountants” to refer to CFOs, internal auditors, accounting directors and management accountants (see Appendix A).
exercised by accountants to secure dominating positions. The managers interviewed all emphasized the importance of management accountants in the running of business teams and the attention this can draw to the accountant’s standpoint. Both accountants and operational managers alike underline the presence of a strong financial culture in the firm:

Financial culture is very strong; we are really, really marked by management accounting, really, really marked by management accounting. And that’s only natural.

Q: And that means that your colleagues also know about management accounting?
R: Oh yes. Yes, especially in marketing. Since we work in close contact with them, they have a true financial culture. (Bernard, Director of Management Accounting of a Division)

In fact, accountants do a whole work of pedagogy to explain P&L accounting, how it works, what’s behind it, what it means, etc. And all this work is what is done in the small decision-making bodies in brands where we talk specifically about business, what’s working and what isn’t. So, they are always seeing tables, etc., so in the end they really get used to the terminology and how to use the concepts. (Fabienne, Management Accountant of a BU)

It’s true that when we launch a project, for example this multiproduct package, the first thing I do is a P&L: if I sell it at this price, it costs me so much, I pay so much to my retailer by contract, and is the bottom line positive or negative? If it’s negative, what do I do? I’d say that the first step when we launch an idea is to buckle down to the financial aspect to test its feasibility. We have a true culture of finance. (Dominique, Brand Communication Manager)

Integrated into operational teams, management accountants themselves – who have recently adopted the title of “financial business partners” – command the vocabulary and stakes of marketing. They monopolise the power to name. However, one precision is needed here: although operational managers know finance as much as accountants command the concepts of marketing, we should not conclude that this is a form of symmetry. Integrated into business teams, accountants have acquired a certain familiarity with operational issues with the aim of better getting to grips with them. In contrast, managers use accounting language because it is imposed on them as a tool for evaluation, as the sole legitimate way of justifying a decision and accounting for their results. This “proximity to business activity” enables accountants to offer their viewpoint in everyday decision-making (however, the opposite is not true):

We are really business-oriented. (…) One of the particularities of business unit accountants or financial business partner is to be located physically with marketing, for instance. (…) For us as financial business partners, we are physically… I’m surrounded by brand managers, by marketing, etc. I spend more time with marketing or sales than with the financial department in the broader sense. We’re here to help them. (Bernard, Director of Management Accounting of a Division)

Today, a management accountant must be capable of discussing the specifics of an advert, what it should really achieve, its impact on sales, etc. (…) Hence the role of the management accountant that is today fundamental; we can say operational or business, depending on what you want to call it. Clearly, today he must understand the causes underlying the dynamism of his brand and his markets. (…) In fact, a good accountant is someone who knows the trade better than his audience. That is to say that there are people in this firm today who are in total command of all the concepts of marketing. So they have credibility. (Fabienne, Management Accountant of a BU)

To fulfil their role as partners, management accountants maintain close contact with representatives of marketing and sales. This means being in physical proximity, courtesy of how office space is organised, as well as in conceptual proximity, since they share the same concerns, speak a common language and study similar data. The invisible power of pedagogical work comes out in the discourse of management accountants:

So clearly, he [the management accountant] should in fact orientate decision-making that marketing and sales will have to do. Clearly, if you are in a situation in which you realise that you are wasting money for nothing, through your promotional policy, (…) then it’s the
role of the management accountant to alert people to this fact by saying: “Careful, we’re destroying value and not creating any more, we have to change”. And he actually intervenes in all aspects, from promotions to sales policy to marketing investments, not forgetting supply chain policies from time to time. So, you have an overview of all the elements of your P&L – sorry, of your operating accounts – and this gives you... it’s up to you to orientate the leader’s decisions. So you have to present, in quotation marks, the arguments for it to change. In this way, yes, the accountant can be someone who is much more proactive; leading with ideas, he is present from the design phase until completion, on all fronts. So this has become – it isn’t the case everywhere and we aren’t in an ideal situation either, but for most people it is in places – yes, [the management accountant] is a special member of the team who really offers a lot of support. (Fabienne, Management Accountant of a BU)

This accountant’s view illustrates the ambiguity inherent in the “business partner” role. Understanding the concerns of marketing is a constraint that is necessary in order to be able to help other members in the organisation. It is also the opportunity for management accountants to “present their arguments” to influence decision-making, to “lead with ideas”, and in the end, to make the decisions themselves before seeking validation from higher management. At Globalmarket, therefore, management accountants enjoy considerable authority and influence.

This is what emerges from the following extracts:

"It’s not necessarily accounting that arbitrates, but it’s often much more complicated when accounting is not in agreement. It’s often [emphasis] much more complicated. It’s in their interest; well, it’s in the interests of everyone, really. (Bernard, Director of Management Accounting of a Division)

Everyone presents his or her issues, and afterwards, depending on the argument that you make of it and on the feeling, we say for each case what decisions will go in one direction or in another. But it is rare, for certain problems, I’d say it’s rare not to follow an accountant’s advice.

Q: Why?
R: Because what counts in the end is the cash. (Fabienne, Management Accountant of a BU)

Management accountants consider that the goal of all members of the Group is to grow the share price of their firm. They thus try to redefine in their own terms what constitutes capital and legitimate accumulation strategies within the company. Indeed, since the firm is listed on the stock market, managers make commitments to its shareholders. These plans are applied as goals, so the opinion of shareholders is taken into account in daily decision-making:

Globalmarket sets five-year plans for its shareholders. Obviously, they are broken down into goals afterwards. Once the financial goals have been understood, and they are, above all, goals of growth and profitability for the shareholder, we know what growth rate and what level of profitability is expected of us in the coming years. Afterwards, we say: “OK, here is where we are today, this is where we need to be, do we have to make choices to achieve our goals?” (Monique, Management Accountant of a BU)

We all have the same role. We are here to help increase the share price and the dividend payout. I mean, it’s very stratospheric as goals go, ok, but we all have the same mission. We don’t work for anything else. And in the same way, we all have an interest in the company making lots of money. (Bernard, Director of Management Accounting of a Division)

The shareholder is therefore viewed as central, which explains why the accountant’s view need always come to the fore. Bernard performs a significant slippage here – slippage evocative of symbolic violence being exercised – when he sees as obvious the relationship between the willingness to “grow the share price” and the fact that “the company is making lots of money”, thus assimilating “the company” with its shareholders. As a brand communication manager summarises, “the starting point is the consumer; we quickly move
onto financial considerations afterwards.” This general concern for financial aspects seems to become increasingly central:

> It’s something that has happened slowly but surely with increasingly strong competition, tougher markets and increasingly demanding shareholders, which means we have profit goals to comply with and, overall, it’s the only thing that Globalmarket looks at. (Dominique, Brand Analyst)

The generalisation of financial measurements and definitions of performance is recognised and accepted by operational managers because it relates to market competition and shareholders influence, i.e., to external factors. However, they do not see how this modifies symbolic capital definitions nor that new strategies of accumulation are rendered thinkable while several old ones are rendered unthinkable; in short, they do not realise that dominant positions are being redefined. The accounting power to name capital is not perceived by those who are subject to it.

Although operational managers accept this evolution, they do raise some objections. The main limitations and critiques levelled at management accountants relate to their short-term vision coupled with their focus on accounting data, something viewed as excessive. Wherever physical indicators provide greater aptitude to better represent different forms of performance, the long term seems to be a horizon with which accounting is unfamiliar. This is also what arises from Damien’s speech:

> In fact, we don’t share the same standpoint. They [management accountants] have a viewpoint that, well, is a little more medium term, and we have a longer-term view, for this type of op [advertising campaigns]. Behind that, they understand that it’s going to bring in money by increments, but since these are difficult to measure, it’s always a little frustrating perhaps for them, I think. Because, in fact, they can’t, they are always niggled by doubt. (Damien, Brand Manager)

This brand manager criticises management accountants for only taking into account what can be measured. Yet, measuring the performance of advertising operations is hard to carry out, particularly from a financial standpoint. It is in fact their view – their “standpoint” – which is called into question: according to the managers, accountants are incapable of looking towards a long-term horizon. Accountants’ focusing on what is measurable orientates them towards a conception of performance that operational managers view as being short-term. Used to different ways of defining their work, managers developed specific habitus not completely compatible with the accounting logic of practice. Managers’ habitus is durable, even if, as we see below, it can be changeable.

At Globalmarket, one particularly legitimate version of capital is associated with the concept of “brand”. More precisely, symbolic capital is accumulated through marketing actions, which influences operational managers perceptions, appreciations and actions – their habitus. However, symbolic capital and accumulation strategies within the company are changing. The vocabulary and stakes of daily management, control and accountability processes are being redefined with accounting concepts. This shift is achieved by pedagogical work undertaken by accountants, who increasingly monopolise the power to name capital in the company. Even if operational managers tend to criticise some consequences of the generalisation of financial measurements, they do not see the slippage towards new definitions of symbolic capital. Actually, they seem to be participating in the very thing that is undermining their dominating position. We thus witness how accountants undertake pedagogical work to exert symbolic violence in order to redefine legitimate capital, and hence

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8 “Increments” relate to gradual increases in sales caused by marketing initiatives, advertising or promotional campaigns, for instance.
dominating positions, within their organisation. We now move on to analyse how, by introducing one specific accounting tool – the financial definition of brands –, accountants manage to secure and reproduce their new dominating position.

3.3. From a Marketing Definition to a Financial Definition of Brands

Accountants at Globalmarket progressively redefine symbolic capital in their own terms, which modifies accumulation strategies and the positions most valued in the company. Here we focus not on how they attempt to change the situation, but on how they succeed in reproducing their dominating position. This, we will show, relates to the introduction of a new managerial accounting device: the financial valuation of brands.

3.3.1 Accountants gaining brand value awareness

While brands used to be perceived as a marketing issue alone, the introduction of “brand valuation” devices based on accounting numbers has now endowed them with a different meaning. Two main factors helped to shift the emphasis onto the financial value of brands: first, mergers and acquisitions and, second, the application of International Financial Reporting Standards (IFRS). In the description that follows, we present how Group members became aware of the financial value of its brands.

As we have seen, from 2000 onwards, the company launched a plan to reduce the number of brands held by the group. This global strategy translated into numerous operations to sell off brands but also into several brand acquisitions. The very high prices at which the brands were bought and sold put the emphasis on the issue of their valuation. This is how one management accountant explains it:

> In the sectors we work in, brand sell-offs bring in a lot more money than the sale of industrial assets. Our brands have much greater value than our plants, which are already worth a great deal, and yet on the balance sheets you’ll see mostly industrial assets and hardly anything about brands. (Gilles, Director of Management Accounting of a Division)

Brand acquisitions and sell-offs have enabled the firm to generate considerable cash flows, leading this management accountant to the conclusion that they are worth more than industrial plant and equipment. Imposed across the board, the policy of shrinking the brand portfolio has therefore brought to light the need to determine a price at which brands could be sold off so as to create shareholder value. Accountants consequently discovered that brands have “value”. They deployed the fact that this value was not being translated in the financial statements. Gilles stresses the interest of recording the financial value of brands in the balance sheet:

> The presence of an item on the balance sheet gives it reason to exist and draws attention to it. If brands are on there, it’s because we have acquired them recently; and if we have acquired them recently, that means we have paid a high price for them; and if we have paid a high price for them, then it’s important to check their value. In relation to Globalmarket’s recent past, brands recently acquired and for which Globalmarket has also taken on debt for a long time to come, it’s interesting to check what is being said to financial analysts, which is: “yes we paid a high price for them, yes we have taken on a large amount of debt, and yes we are going to pay back the debt rapidly.” (...) The fact that we now have a standard to regulate this issue of brand valuation will actually help us to see things more clearly in the future. All of this has shifted the idea that a brand has a value back into the heart of the matter. (Gilles, Director of Management Accounting of a Division)

For accountants, recording a brand on the balance sheet gives it “reason to exist”. Gilles’ statement is very revealing of the sudden awareness gained by accountants regarding brand value – i.e., of their financial worth. During the various interviews carried out, only accountants stressed the new importance of brand value. Indeed, members of marketing and
sales have always perceived it, but accountants alone are discovering it today. Brands become part of their field of practice. As soon as brands become visible to them, accountants no longer perceive them as simple supports for marketing communication but as key assets in the company’s net worth. The concept of “brand” now defines a new way for accountants to accumulate symbolic capital.

3.3.2. From awareness to the need for a “reliable” method of calculation

Brand sell-offs – like brand acquisitions, since they produce inscriptions on the balance sheet – require financial valuations. The method of calculation used has to be deemed objective because it needs to be accepted (i.e., misrecognised) not only by both buyer and seller, but also by accountants charged with recording it on the balance sheet. The brand, its value and its measurement therefore became a new area of concern for management accountants.

At Globalmarket, accountants therefore required a method for calculating brand value. So they seized on an opportunity provided by external consultants and auditors. Several external auditors had felt the need for a reliable method of valuating brands recorded on the balance sheet; for them, it was an issue of ensuring that these brands had not lost value since their acquisition. By using any one of these tools, an accountant can create legitimacy for his calculations, i.e., exercise symbolic violence. First of all, highly reputable consulting companies were able to propose tools seen a priori as reliable. Second, calling on the services of an external consulting company, with its supposed neutrality, bolstered the credibility of the methods used. Finally, these bodies produced thick and dense reports (sometimes containing analyses running into a hundred pages or more) based on calculations perceived at first glance as particularly complex. By synthesising these calculations and analyses into a single figure, these consulting companies produced a value for brands that precluded – or at least complicated – any questioning of the methods of calculation used.

These three factors – the reputation, external neutrality, and strategy of consulting companies specialising in brand valuation – made the calculation of brand value more obscure and therefore harder to contradict, yet at the same time more legitimate because it was perceived as objective and neutral. The arbitrary conditions of construction of these devices are associated with all appearances of objective necessity.

3.3.3. From calculating to managing the financial value of brands

The attention newly paid by the Group to its brands’ financial values as well as the introduction by external consulting companies of a method of measurement perceived as reliable led management accountants to consider the question of how to monitor this value on a daily basis. We now outline the shift in the way of managing brands brought about in Globalmarket.

Until the early 2000s, a brand’s monitoring indicators mainly related to its operating margin, its market share and its turnover. Brand management focused on the income statement entailed surprising arbitrages when it came to “migrating” brands9:

Until quite recently, i.e. clearly before the year 2000, the brand’s valuation was the P&L index. (...) Potential strategies for migrating various brands were seen according to relatively simple factors. In a nutshell, when two brands had to migrate together, we looked at what savings we would make on packaging. Instead of making two sets of packaging, I

9 The “migration” of one brand to another consists in bundling two brands together with a view to discarding one in the future.
Based solely on comparing the costs of each brand this choice distorted any strategic dimension; long-term profitability was not taken into account. Gilles is surprised by the old policy and by the fact that the issue of brand financial value has only recently been taken into account. He continues by explaining that, in his opinion, it was because brands did not appear in the financial statements that these “real questions” were never raised:

*In contrast, the poor brand that was “written off” in the migration – what could it have been worth had it been sold off? Did it have value? These were questions that were never raised. Since most people were not looking at the books, it was a question that never really surfaced. Brands therefore disappeared without questions being asked. (…) Since brand value is nowhere in particular – precisely one of the issues to deal with – this means that we can completely miss creating value and make brands disappear. (Gilles, Director of Management Accounting of a Division)*

As a result, several of the Group’s brands were discarded when they had strong potential for development. Each of the brands in the company’s portfolio was monitored very closely on a daily basis according to a short-term vision, with no focus on their financial or strategic value. Here we find one of the main critiques levelled at accountants: they are seen as focusing too heavily on the short term. As a result, management accountants attempt to go beyond this limitation and to integrate long-term strategic vision in their analyses. Taking the financial value of brands into account enables them to respond to these expectations:

*I think that they [the IFRS] allow us to reposition ourselves on a slightly longer-term basis. From a purely strategy viewpoint, this seems like a good position to me. (…) I think that this will have the advantage of bringing to light those brands that really create value, the true levers of growth in the coming years and will perhaps also allow us to better arbitrate our means and how best to deploy them. (Pierre, Management Accountant of a BU)*

*All that [the IFRS] is something very interesting, and also a fairly heavy task to manage I have to admit, but which will enable us in the end to better position our brands within the company and, as such, perhaps to better assess the strategic priority we can give them. (Mathias, Management Accountant of a BU)*

Here, international accounting regulation, which stipulates accounting for brands as distinct from goodwill, emerges as a new opportunity for management accountants. Although the application of IFRS became mandatory in Europe only in 2005, Globalmarket’s accountants had pre-empted these changes several years before the deadline. They perceived the international accounting standards as an opportunity to exploit, providing, as they do, accountants with the tools enabling a long-term vision for defining and monitoring brand value and enabling them to orientate their occupation towards a more strategic vision of their role. It was also a chance to put shareholder, rather than customer, concerns at the heart of the matter. Indeed, when Pierre speaks of brands “that really create value”, he is actually thinking of the shareholder value they create. The inscription of a brand on the balance sheet therefore raises its visibility with the company’s shareholders, who are particularly sensitive to brand value.

Since the international accounting standards have come in effect, the accountants have had to construct “business plans” for each brand acquisition. This task testifies to their capacity to include strategic considerations in their recommendations. Given the data required to draft these documents, the accountants must multiply their interactions with other members of the organisation, and notably with those from marketing departments. It creates an opportunity to encourage managers to take financial arguments into account in their choices:
It's interesting to see how marketing is excited to see how the business plan will be assessed. Marketing asks for financial information and fully understands that it is able to enhance or undermine a brand. [This] is one of the issues that will force accountants and marketers to work more closely together. (Gilles, Director of Management Accounting of a Division)

The approach is sound; the approach is good, now. (...) You will involve people from marketing and people from accounting more and more often in this type of exercise. For me, it's an improvement. In fact, it's something good insofar as, from an organisational viewpoint, it will probably force people in marketing to take the financial aspect into greater account. From that viewpoint, I find this very interesting. (Karl, Internal Auditor)

The notion of brand financial value forces brand managers and management accountants to interact and compare their points of view – to build consensus. This discussion is aimed at constructing a financial definition of brands. It presents an opportunity “to force people in marketing to take the financial aspect into greater account”. The “discussion” conceals a desire to influence the behaviour of others and, specifically, to instil a more financial view of brands. Accountants use their pedagogical work and their power to name in order to change managers’ habitus towards one more suitable for the accounting logic of practice. Accounting becomes the common language and the management accountant finds himself in the position of arbiter, overseeing various brands and therefore members of different functions:

I have a more complete set of data than operational managers. Because someone in marketing must deal with marketing in a highly specialised way, but won’t necessarily have input from other departments. (...) Because they are required to be extremely specialised and focused on their profession. I’m less focused. (...) What is required of me is to have a more global view of things. So, to understand input from marketing, but also to understand input from sales, to understand input from the whole supply chain, input from Europe when they give us guidelines on strategic orientations, etc., and on that basis to build a global project for the company. And for that, well, sales don’t necessarily have all the data and nor does marketing, etc. (Mathias, Director of Management Accounting of a Division)

When we’ve paid a very, very high price for brands and, in parallel, we have business plans essentially based on innovation and marketing, it’s still interesting to check: “I’ve bought A, I’ve bought B, I’ve got real issues today knowing if I should put innovation under Brand A or under Brand B, beyond what marketing will tell me about the power of Brand A and the power of Brand B, about our interest in launching innovation under Brand A or under Brand B.” I find it interesting, once I’ve listened to people from marketing, to check that it is also consistent with the respective business plans. So, it’s important to focus on brand valuation even if it isn’t an easy exercise. What is exciting is that it brings the medium and long-term more into play; it’s less short-term and even if it’s just because we’re obliged to do business plans, it’s still interesting. (Gilles, Director of Management Accounting of a Division)

We clearly see, notably in Gilles’ statement, that constructing a “business plan” for a brand enables the firm to go beyond the arguments put forward by marketing and to reach a strategic vision. Indeed, this tool basically brings together indicators provided by marketing and translated into financial data by management accountants. For Gilles, such projections appear to be inseparable from the task of “valuation”, i.e., of measuring the financial value of brands. Fabienne thus considers that management accountants have moved into a position of arbiters and justifies their influence by stressing their neutrality:

In the decision-making bodies, there are few people who are neutral. Let’s say that there are two large bodies that have, in quotation marks, a vocation to be relatively neutral; they are (...) market research and accounting. Why? Because we don’t have preconceived opinions about promotional policy, etc. What we see is materiality and how it is transformed on the ground, how it is transformed into money, into value creation, etc. So

Mathias was interviewed on two occasions. Between the two interviews, he was promoted from the position of Management Account of a BU to that of Director of Management Accounting of a Division.
often, we are called to question certain decisions, (...) to discuss promotional policies, marketing investments, etc. (Fabienne, Management Accountant of a BU)

Bolstered by the supposed neutrality of accounting, management accountants succeed in imposing a financial definition of brands as a purely objective exercise removed from operational strategies. Indeed, brand managers may be inclined to defend their brand – as well as any associated promotional budgets – at the expense of other brands. In contrast, accountants claim to be disinterested – and the only disinterested agents within the company. They thus exert symbolic violence by positioning themselves as judges for what is consensual and what is not. They are then in a position to introduce potentially controversial devices – the financial value of brands, which is a redefinition of symbolic capital within the company – without suffering any criticism – the devices are misrecognised because perceived as objective and neutral – and hence redefine how symbolic capital is distributed. They become dominant – maybe hegemonic – and, at the same time, undermine their main competitors’ positions.

The accountants then move to secure their position and reproduce their domination by giving the financial valuation of brands a global and recurring character. The recurrent and routine nature of the exercise lies in the implementation of “impairment tests” imposed by the international accounting standards. The various members of the organisation must collaborate regularly to ensure an annual follow-up of the value recorded on the balance sheet:

If, in 2007, we want to launch a new product under Brand A, on a new market segment, then we’re going to see with the marketers the volumes that we are likely to make, the stores in which we’ll be selling and then it’s up to us to make a turnover as a result. That’s a slightly broader way of seeing our daily work (...). So an impairment test has a slightly longer-term horizon, with broader scope, but that’s basically what it is. (...) To do this, it’s work that requires us to have real exchanges with marketing teams and sales teams in particular. (Pierre, Management Accountant of a BU)

Carried out each year, impairment tests involve recurrent interaction from the different functions around the concept of the financial value of brands. This regular reminder of the financial definition of brands places management accountants in a central position since they conduct the test themselves. However, only acquired brands can be recorded as assets on the balance sheet. Consequently, the accountants lobby for a broader application of this new way of managing so as to make the financial definition of brand value more global:

There are the brands that are in the balance sheet and there are those that actually aren’t. This doesn’t stop us from having the same type of reasoning. (...) We can go far further than this rule by saying: “if we extend this rule to all brands in our business portfolio, this can allow us to have long-term strategic management and to be more efficient than if we hadn’t done the exercise.” (...) It’s a good opportunity to try to extend the exercise from brands that are on the balance sheet to those that are not, in order to get a global view of the value of the Globalmarket firm, and in the end to communicate about it. (Mathias, Management Accountant of a BU)

It’s interesting to do a valuation exercise, whether or not the brands are on the balance sheet. This exercise is intimately tied to the marketing plans. It’s interesting that marketing does not make these marketing plans for itself but so that Globalmarket will be positively viewed on the financial markets, and that’s a plus. (Gilles, Director of Management Accounting of a Division)

Consequentially, management accountants recommend a broadening of the valuation process to encompass all brands in the portfolio. Proposing a financial value for all brands and therefore drawing up business plans in a systematic way enables them to globalise the concept of the financial value of brands. This concept allows them to construct a synthesis device to

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11 Within the Group’s “portfolio”, some brands have been acquired whereas others have been created. In fact, international accounting standards specifically forbid recognising “internally generated” brands as assets.
the extent that using it to monitor value relies on a range of detailed indicators affecting all members in the organisation. Definitively, the financial valuation of brands entails a strengthening of relationships between accountants and marketers who are forced to interact in order to draw up a business plan – the first step of valuation.

Central to how symbolic capital is accumulated at Globalmarket, the concept of brands increasingly relates to a specific measurement based on accounting numbers. This modifies its meaning, and hence the definition of what constitutes symbolic capital within the company. Accounting is colonising the previous (marketing) logic of practice, thus changing what is and is not valued, and the stakes and strategies to follow. By enforcing accounting as the language through which symbolic capital can be defined, accountants change how capital is to be accumulated – they appropriated for themselves channels of capital distribution. Accountants’ *habitus* is now better suited to the accumulation of symbolic capital within the company than the *habitus* of marketing and sales officers. Their strategies are now perceived as more “natural”, and hence legitimate. They thus exercise symbolic violence to secure their position and reproduce their domination.

### 3.3.4. Perception of change by managers

Accountants see evolution in brand management as an opportunity. However, this positive vision is based on the assumption of a strengthening of their ties with operations managers, notably brand managers. It is then of interest to know whether this change modifies how non-accounting managers view and deal with brands, how they perceive, or not, a change in their job, and how they feel about the new devices.

Most managers we met consider they are not affected by this change. Very often, brand managers state that changing accounting regulations are “mainly a bookkeeping issue”, or that “accountants are better suited to talk about it”. When asked about how valuation of brands is realised, they talk about marketing measurements (such as market shares, brand personality, brand recognition, attachment to the brand, perceived quality). Sometimes, they specify that these elements influence the financial value of brands – all of them considering that the brands they manage have an important financial value. Most prove incapable of drawing any link between these two spheres, and see financial valuation of brands as pertaining to the accountants’ jurisdiction.

However, a few managers are already seeing some impact from international accounting regulations on their daily work. More precisely, one central measurement used by brand managers is the amount of sales generated by a brand. As two marketing and sales officers explain, its definition has recently been modified:

Q: Did IFRS accounting standards change anything for you?
A: For us, it brought a huge change, because we changed our way of monitoring sales. Until now, we used to follow the NPS, which, basically, was, hum, I don’t remember exactly what it was, to be honest with you! But it was our main measurement. And now, due to IFRS, it has changed, so we don’t use the NPS but turnover, the real one. (Dominique, Brand Manager)

Q: Did IFRS standards change anything for you?
A: For us, it’s mainly an accounting issue. The impact was, I mean, we were talking about the turnover, (...) now we’re going to look at a turnover figure from which we subtract any investment we make for the brand. (...) But at least it makes us ask the right questions (...). So before we used to do a lot of promotions to boost the sales. Well, promotion, even if it’s important, it’s 20% of the business, whereas, for the teams, it takes them more than half of their time. So at the end of the day, if promotion is costly and does not generate bottom line outcomes, we need to ask ourselves: “Is this a good promotion, is this the right investment I’m making?” So this standard leads us to ask the right questions.
Q: So, in the end, it looks like a good thing.
A: Yeah, I believe it’s really healthy, because it allows us to look at all the brands with, at the bottom line, things that are really comparable. So it improves our performance monitoring. (Nathalie, Key Account Manager)

Since 2005, turnover has been measured by subtracting promotional costs from sales, which previously appeared as a separate entry. Accountants not only monopolise the power to name what turnover is (“the real one”), but also influence daily operational management of brands. Indeed, it is no longer beneficial to carry out promotional operations on a systematic basis: promotions may “destroy value” by reducing turnover – according to its new definition. However, these extracts show that managers who are aware of how their work is influenced by international accounting regulation view the evolution they are seeing as positive. They state that it is “really healthy”, involves “asking the right questions”, and “improves our performance monitoring”. In Bourdieu’s terms, these managers “misrecognise” the symbolic domination exerted by accountants.

At Globalmarket, resources, stakes, vocabulary and access to powerful positions are all tied to the concept of “brand”. However, this concept was appropriated by accountants when they introduced its financial valuation and measurement, changing capital definition and accumulation within the company, as well as its members’ habitus, in the process. As accounting colonised the previous logic of practice, accountants’ habitus became the most suited to capital accumulation. This domination is exercised through symbolic violence, whereby managers who are losing capital and whose position is being devalued do not realise that such changes reduce the control they have over their own work – they do not see that accountants are increasingly influencing their daily practice – and hence participate in the process of undermining their own capital. By tying concepts around which the company is structured to financial measurements, accountants enforce arbitrary categories and definitions to monopolise progressively any legitimate right to name and, hence, to exercise symbolic domination based on pedagogical influence that modifies positions, capital and habitus without triggering conflict and resistance.

4. Discussion and conclusion

The Globalmarket case study illustrates how accountants exercise symbolic violence to secure dominant positions in their company. Specialising in consumer products, this Group is run as a brand portfolio and its success mainly stems from developing target consumers’ brand awareness. Accountants appropriated the concept of “brands”, which had previously been mainly a marketing stake. They thereby managed to obtain dominating positions and to legitimate their reproduction by introducing a measurement of the financial value of “brands”.

However, this evolution triggered neither resistance nor open conflict. Those actors whose capital and positions were undermined – marketing and brand managers – did not seem to realize the implications for them. On the contrary, some of them considered this change to be highly beneficial to brand management. Interestingly, not seeing the potential impact on their work, most do not feel concerned at all, even though the concept of brands, at the centre of their daily practice, has been appropriated by accountants who now monopolise the legitimate right to name what constitutes “good brand management”. The domination exercised by accountants thus constitutes what Bourdieu (1980) calls symbolic domination.

The conceptualisation of symbolic violence improves our understanding of organisational situations where several groups pursue divergent interests and struggle to
obtain or retain dominant positions while overt violence is impossible. This kind of violence is euphemised, both through language and behaviour. Firstly, the “discourse of consensus” permeates organisational representations and shapes how respondents wish to account for their working practices. They often see rationality as necessarily resulting from collegiality, and believe that divergent opinions are complementary viewpoints to be compared rather than structurally antagonistic positions. Within Globalmarket, all the people we met stressed how their organisation is characterised by a “culture of consensus”. From this “shared belief” we can infer that they will be unwilling to mention the existence of conflict or resistance to a general policy or trend; any such violence is censured, if not eliminated. Secondly, and more surprisingly, it seems that those we interviewed do not perceive the issues we have described. Although we describe a setting in which the balance of power shifts, no conflict erupts and those who are losing influence make no attempt to resist change. Euphemised violence makes it more difficult to contest related domination patterns.

The concepts of symbolic domination and misrecognition also help in analysing the relationships between the discourse of consensus and the acquisition and consolidation of dominating positions. In the case we study here, some actors prove capable of orientating the “consensus” in a way that favours them. Everyone can express ideas, and visions are deemed to be of equal interest in building a big picture of the issues and choices to make, but the financial point of view always has the last word. More specifically, a powerful duo formed by marketing representatives and accountants has gradually given way to the hegemony of accountants. This was made possible because the “financial culture” already dominated in the organisation. However, it results from a strategy followed by accountants to secure their influence by monopolising resources previously held by their main competitor. This strategy is not necessarily intentional and planned; it may be unconscious since, as Bourdieu argued, the most effective strategies are not those shaped by a strategist but those that result from practices well adjusted because they are not reflexive. This non-reflexive character allows practices to be presented as disinterested, and therefore more difficult to criticise, especially when they are consistent with the rising legitimacy of financial discourse within the firm.

Within Globalmarket, the dominant logic used to be heavily influenced by a marketing definition of brands. Specifically, the “power” of a brand was mainly assessed using market research-based concepts such as market share or brand awareness. By introducing the financial value of brands as a measure of their significance, accountants are changing that logic. Henceforth, the most powerful positions are held by those capable of identifying what “creates” and what “destroys value” (not by those responsible for value creation itself), of controlling measurement of and accounting for value creation, and of interpreting related symbols such as accounting numbers. Accountants have appropriated for themselves the concept of brand, enabling them to acquire a hegemonic position in their organisation.

In Bourdieu’s words, accountants monopolise symbolic resources by changing what constitutes symbolic capital. Within the previous logic, the objective was to build well-known brands, and thus symbolic capital was based on brand reputations. Accordingly, the most useful resource to accumulate symbolic capital – i.e., the most legitimate cultural capital – was marketing knowledge. Under the new logic, the objective is to increase shareholder value, and symbolic capital becomes the financial value of brands. Accordingly, the most legitimate cultural capital is now tied to accounting skills and to knowledge about valuation metrics and formulae, capital primarily held by accountants.
In both cases, symbolic capital is needed to obtain economic capital. Indeed, budgets allocated to a brand (including the advertising and promotional budgets a brand manager can spend) are increasingly tied to its financial value, whereas they were previously associated more with its market share or reputation. Beyond budgets, the proliferation of indicators and measures associated with business plans constitute a broad array of levers accountants can use to accumulate capital. In fact, these indicators are mainly financial; they are calculated by accountants and, more importantly, they are monitored by them. If marketing managers are to understand the impact their choices or any event can have on the financial value of their brand, they need to work closely with accountants, thereby granting the latter an opportunity to exercise pedagogical power (Oakes et al., 1998). Accountants have therefore acquired a central position to accumulate symbolic capital by monopolising the legitimate right to name capital (Oakes et al., 1998; Everett, 2003) and thereby changing the distribution of symbolic resources.

Several studies in accounting draw on Bourdieu’s work to analyse changes in the dominant logic of a field. Yet, our case illustrates the ambiguity of the concept of field. Although central to Bourdieu’s work, it is a controversial concept. Lahire (1999) advises researchers to determine empirically the multiplicity of fields that may influence some actors’ behaviour rather than to assume a priori the existence of one field; he also argues we should keep in mind that some practices are not embedded within the kind of field Bourdieu describes. In accounting literature, a field is often defined as a set of organisations, a scenario that could hardly apply here. Our study can be interpreted as a case of accounting colonising the field of management (or, more precisely, colonising the field of brand management practices). Here, the concept of field is closer to the concept of “constellation” than to that of “arena” (Burchell et al., 1980; 1985). More importantly, our paper shows that it is not always possible to identify well-defined fields and an illusio specific to them. However, it is possible to mobilise Bourdieu’s work to better understand symbolic domination patterns by analysing individual practices. The aim is then to understand the illusio towards which these practices are oriented and their dominating logics, to identify the forms of capital most valued in a specific setting and their influence on habitus and on legitimate strategies of accumulation.

Finally, we argue that Bourdieu’s work is particularly relevant when trying to make sense of situations where symbolic violence is exercised to build long-standing asymmetries increasingly difficult to contest. The Globalmarket case illustrates changing power positions and dominant forms of capital accumulation. However, accountants at Globalmarket do not only reach a dominant position – thus gaining some power over the marketing representatives; they also succeed in making this asymmetry durable. Our argument is that the conceptualisation of symbolic violence is insightful and useful in accounting for strategies of reproduction. Powerful actors use accounting to secure their established positions and render their domination harder to contest since it is based on euphemised and censored violence, and hence on mechanisms poorly perceived – misrecognised – by those who are subjected to this domination as well as by those who exert it.

Indeed, by introducing the financial value of brands, accountants monopolise the ability to name capital, i.e., they designate stakes to pursue and legitimate strategies within their organisation. In Bourdieu’s terms, they have been successful in carrying out a strategy to redefine the dominant logic of the field so that their habitus is best adjusted to legitimate strategies to accumulate capital. More precisely, accountants claim that their stakes (such as shareholder value creation) are “universal” and are increasingly successful in getting this
claim recognised, with the result that their own interests are increasingly seen as “collective” interests. This “effect of universalisation” legitimises their most controversial choices by associating them with a veneer of disinterestedness. Consensus is now defined by what is in the interest of accountants, to the extent that accountants are now more likely than others to make their voices heard. Other members of the organisation, even those who see their position being undermined, fail to contest this situation because they see it as legitimate and natural: accounting domination is associated with all appearances of objective necessity. This situation is all the more stable because accountants themselves are possessed by illusio and misrecognise the domination they exert. In “good faith”, they state that their purpose is completely selfless and disinterested and that the tools they enforce are simply more efficient and rational than any others.
Appendix A. The Positions of Persons Interviewed

<table>
<thead>
<tr>
<th>Persons Interviewed</th>
<th>Count</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Brand Valuation Specialists</strong></td>
<td>4</td>
<td>9%</td>
</tr>
<tr>
<td>Brand Valuation Consultants</td>
<td>2</td>
<td>4%</td>
</tr>
<tr>
<td>Manager of a Brand Valuation Institute</td>
<td>1</td>
<td>2%</td>
</tr>
<tr>
<td>External Auditor</td>
<td>1</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Accountants</strong></td>
<td>20</td>
<td>43%</td>
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<tr>
<td>Management Accountants</td>
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</tr>
<tr>
<td>CFOs</td>
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<td>9%</td>
</tr>
<tr>
<td>Accounting Managers</td>
<td>2</td>
<td>4%</td>
</tr>
<tr>
<td>Internal Auditors</td>
<td>2</td>
<td>4%</td>
</tr>
<tr>
<td><strong>Marketing Staff</strong></td>
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<tr>
<td>Brand Managers</td>
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<td>11%</td>
</tr>
<tr>
<td>Product Managers</td>
<td>4</td>
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</tr>
<tr>
<td>Category managers</td>
<td>4</td>
<td>9%</td>
</tr>
<tr>
<td>Analysts</td>
<td>4</td>
<td>9%</td>
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<tr>
<td>Key Account Managers</td>
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</tr>
<tr>
<td>Sales Representative</td>
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</tr>
<tr>
<td>Sales Force Manager</td>
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<td>2%</td>
</tr>
<tr>
<td><strong>Logistics Manager</strong></td>
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<td>2%</td>
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</table>

Total Number of Interviews: 46
## Appendix B. Duration of Interviews

<table>
<thead>
<tr>
<th>Positions of Persons Interviewed</th>
<th>Number of Persons Interviewed</th>
<th>Total Duration of Interviews</th>
<th>Average Duration of Interviews</th>
</tr>
</thead>
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<tr>
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<td>Sales Force Director</td>
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<tr>
<td><strong>Logistics Manager</strong></td>
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<td>60</td>
<td>60</td>
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| Total                           | 46                             | 3 520                        | 77                            |

(in hours)
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