An Ethnographic Study of Front-line Audit Work in China

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Abstract

This thesis cares about the front-line auditors who work day and night during an audit season in China and pays attention to their work experience. I explore how audit work is carried out in practices, what norms are embedded in different ways of doing the work, and how these relate to the shaping of auditor identity. Based on a ten-month period of fieldwork in Dalian and Beijing, I write about my encounters and engagements with the auditors I met in the field and aim to amplify their voices and knowledge of how audit work is done and what it means to be a front-line auditor.

Schatzki's practice theory underpins this research as the ontological framework. Within this framework, audit work is perceived as being constituted and reconstituted by practices, and my fieldwork attention was paid to the sayings and doings of front-line auditors in real audit sites. I develop the notion of praxiography as the methodology of the research and use it to discover the norms of the work and an embodied understanding of how to practise as an auditor. My fieldwork practices are intertwined with my learning of being a proper audit junior in an audit team. Thereby, the writing of this thesis is shaped by an auto-ethnographic reflection of my experience of learning to be an auditor in the field.

By examining how time demands are generated through different practices, I confirm working beyond normal office hours as the norm in doing the audit work. Further, I explore the influences of these practices on auditors' physical and emotional bodies, the boundary between professional and family life, and auditors' understanding of what constitutes the right things to do in audit work. Auditors who are "too lively", ask "too many questions", dare to challenge the leader in a public manner, are not "obedient enough" to follow the template of the audit working sheet, or interrupt the normal pace of the audit work schedules are marginalised in the audit work and regarded as questionable non-fitters. Auditors who have successfully passed the test of time are transformed and disciplined to the norms of the work. This reveals segregation and vulnerability within the hierarchical order of the professionals in accounting firms and that junior accountants feel a sense of displacement.

I discuss the revealed vulnerabilities within the practices of front-line auditors. I show a true embodied understanding of vulnerability in daily audit work has a critical potential in doing audit work differently. I explore the practice of presence, particularly within the

being of a female partner working inside the audit team and reflect on how the practice of presence facilitates mutual recognition and empathy within audit work.

By giving voices to front-line auditors, I reflect how different practices of audit work influence auditor's wellbeing at work. This thesis makes a methodological contribution to accounting literature by illustrating the practices of doing practice-theory-based research in audit work. It also contributes to accounting literature by extending the notion of time in audit work from a performance management technology to a notion of "being" and experiencing, highlighting the embodied knowledge and affects in audit work, and discussing the critical potential of embodied affects in audit work practices.

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Acknowledgement

This thesis is dedicated to my mother, Junrao Xu, a beautiful woman, who has been an accountant in her life. Her unwavering love and passion for life has always been with me wherever I go to discover this world. The unconditional love, encouragement and support from my parents, Junrao Xu and Zhenze Zou, is beyond word expression. I am truly blessed and proud to be their daughter.

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My sincere respect goes to all front-line auditors in the fieldwork, who have devoted their valuable time to my research and embraced me into their lifeworld. The encounters with the front-line auditors constitute the entire thesis. The thesis is dedicated to these professionals, for their endurance and efforts in audit work.

Author's declaration

I declare that, except where explicit reference is made to the contribution of others, that

this dissertation is the result of my own work and has not been submitted for any other

degree at the University of Glasgow or any other institution.

Signature:

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Chapter 1: Introduction

1.1 Research question and background

This thesis concerns auditors' everyday working life, considers how they are driven by a demanding time deadline of audit projects and also how they relate to other auditors as team members ("buddies") and get through the audit season every year. I take a practice ontological stance to study audit, and ask:

(1) How audit work is carried out in everyday work settings?
(2) What norms are implicated in different practices of doing audit work? How this relates to the making of the auditor?
(3) From a methodological point of view, how can practice theory contribute to studying audit work?

I pay attention to front line auditors' life experiences during audit season in a north-eastern city of China. I use a practice ontological framework to direct the research focus towards the practices of daily audit work, and to examine how practices of audit work shape auditors' ways of acting, speaking, and relating to one another in their audit team, and also to discover how audit work is produced and reproduced within the doing of the work. Thus, this study is oriented to front-line audit people, the majority of audit staff, who have worked day and night on audit sites over the peak season. It aims to amplify their voices and experiences within their most familiarised working lives.

Recent research has shared an interest in adopting an institutional approach to study professional service firms in a transnational regulatory field and trace the shifting logics in governing the profession (Suddaby et al., 2007). Researchers have also examined how international audit standards are translated in emerging economies from a governmentality perspective (Kosmala and Sucher, 2006;Mennicken, 2008;Albu et al., 2014). These studies have analysed the challenges and labour divisions in emerging economies in the global standardisation project, and examined the practices of power, exclusions, and hybridity in the translation process of the standards from the West to the East.

In a Chinese context, studies have mainly followed a similar pattern in investigating the processes in building up the accounting profession. Attention is paid to the dominance, the resistance, and the power interplay between the transnational groups of large accounting

firms and indigenous local accounting firms in capturing the Chinese audit market (Gillis (2011). These studies have shown the hegemonic power relationship enmeshed in creating and developing the Chinese accounting profession, as well as the potential impacts on the global accounting profession with the growth of Chinese accounting firms (Deng and Macve, 2015, 2017, 2018).

In contrast to the existing research, this study cares more about auditor's life experiences constituted within audit work. I am less concerned about the domination and subversion of labour management in audit work, but I am devoted more care to daily pressure, pains, isolation, and also hope, empathy and unity embedded within different practices constituting and reconstituting audit daily work. I show how norms and values are instituted within everyday practices, how audit staff learn the appropriateness of doing in the practice, how practices further influence auditors' survival and resignations from the profession, and how audit work is continuously passed on. I take up the call, to "bring the work back" (Barley and Kunda, 2001) within the audit domain (Power and Gendron, 2015) in a particular Chinese audit site.

To study audit work, I became an audit junior intern working within different audit teams and conducted interviews with auditors in a ten-month fieldwork in northern cities in China. I have learnt how to be an audit intern through everyday talks and acts with auditors I have met in the field. The thesis is written as a first-person account about me, as the researcher, the observer, the learner and the writer, navigating through different audit field sites and about my observation and reflection about audit work. More importantly, the thesis concerns my participation and engagement with the auditors in the field I have encountered and what I have learned from them with regard to their thoughts on the norms of audit work.

This thesis is a documentary of what has happened in my fieldwork. I translate the experience in my fieldwork to this writing and reflect on how it contributes to the audit study from an academic point of view. At the same time, the practices of conducting fieldwork in real audit sites also transform me, as a researcher and a human being, in learning and knowing the "vulnerability" in becoming an audit front-liner and the ways of "coping" in audit work. Through my engagement with front-line auditors, I reflect on how a true embodied understanding of vulnerability in daily audit work has a critical potential in doing audit work differently. I see accounting research as a social practice, which is

inextricably intertwined with the researcher's experience, position, embodied affects and physical situations in the process of theorising, analysing and writing.

1.2 Research contents and chapter outlook

Practice theory underpins this research. The practice theory I have used, mainly from the ideas of Schatzki, provides an ontological framework to perceive audit work as social practices, governed by rules and norms of the work and an embodied understanding of how to do the audit work properly (Schatzki, 2005). In practice theory, practice constitutes the realm or context where human life transpires. Human life is constituted of a nexus of practices and related material arrangements (Schatzki, 2005, p.471). Therefore, this research pays attention to different practices that constitute the audit work and examines the effects of different practices in shaping auditors' identity and relations.

The normative understanding of practice theory has epistemological implications of this research. Research is a social practice in its own right. How to conduct the research, how to collect data, and how to theorise and analyse it is a normative idea. I follow practice theory to study how audit work is carried out in daily settings. In order to examine this question, I develop praxiography as the epistemological tool to conduct this research. Praxiography sensitises my fieldwork attention to everyday auditors' sayings and doings in audit work from the following three aspects – the timespace of practice, deviances and appraisal for auditors, and the languages auditors use in work settings.

The narrative accounts of fieldwork and the post-field writings in analysis chapters in this thesis are interwoven. My analysis and findings of how audit work is done cannot be detached from my body, my involvement and engagement in the audit life world and academic world surrounding me: reviewing the existing literature, obtaining and negotiating the access, communicating with auditors, discussing with my supervisors, and my embodied feelings and understandings emergent from the encounters in the field and in the research process. This interrelation and the continuity between the practice of research and the practice of audit work is highlighted and reflected in this thesis, in terms of how knowledge is generated in this research.

The ten-month period of fieldwork was conducted between November 2016 and August 2017. I spent two months' time in Beijing interviewing auditors and negotiating access to audit teams. The remaining eight months were used in my hometown Dalian, a north-

eastern city in China. In Dalian, I conducted a five-month period of participant observation working as audit intern in different audit teams. In total, forty-one interviews were conducted with auditors in Beijing and Dalian.

In the fieldwork I paid attention to interactions taking place when auditors of varying levels worked together. I took notes about the audit work task arrangement, audit software and techniques in use, the manner and the voice tones auditors used to ask questions, auditors' whispers and discussions inside the team, and local Chinese idioms and allegories employed within everyday audit work. I noticed acts such as joking, irritating, blaming, forgiving, and evaluating within real audit settings. My interviews followed my observational themes at work and were centred on evoking auditors' narratives of their work experience and reflections.

The material aspects were also my observational focus. The spatial layout of the office, the arrangement of chairs, tables and seating orders in auditee's meeting room, were noted in my diary. Auditors' usage of mobiles, screens of laptops, and handwritten notes of reviews in working sheets constituted audit practices. Other material aspects such as take-away lunches, tea bags, medicine tablets, were crucial for me to understand how auditors cope with daily tasks, and what norms and values are embedded in audit work.

I start with a literature review on audit work in Chapter 2. The literature review sensitises the reader with a series of related themes to later analysis chapters (from Chapter 6 to Chapter 8) in this thesis. I examine the accounting literature from several aspects, for instance, the technologies of control mechanism and concomitant impacts on individual auditor's identity, gender issues in accounting professionals, affective accounting practices, and different logics of professionalism in non-western contexts. The themes of literature led my attentions in the field, but the findings of the studies were not to blind my eyes for foretelling the research discoveries. I reflect on my contributions to literature of this thesis in Chapter 9.

I delineate the theoretical framework for this study in Chapter 3 and Chapter 4. Chapter 3 explicates a normative perspective to understand the notion of practice in practice theory and guides my research ontologically to perceive audit work constituted and reconstituted by social practices. I explain in Chapter 3 that in this study practice is the realm in which human life transpires. Schatzki's notion of practice in practice theory rejects a binary dichotomy in perceiving social phenomena either from a macro institutional level of

analysis or from a micro individualised unit account (Cetina et al., 2001). The notion of practice intermediates the two levels of analysis and the practice becomes the subject matter of the research. This links front-line auditors' experiences to daily practices doing the auditor work and emphasises the role of practices that shape and enact auditors' understandings of the norms in audit work. The employment of practice theory is consistent with my research questions in examining the norms embedded in the audit work and the process of how auditors hold account to the rules and norms in audit work.

The practice ontological stance has epistemological implications. It instructs the way of doing research on audit work. The adoption of practice theory calls for the researcher's deep immersion into the real-life practices to participate in everyday audit work, observe attentively what auditors say and do, and learn how to act as a proper auditor (Schatzki, 2005). It encourages researchers to investigate different ways of doing the work and further make the accounts public (Weibel and Latour, 2005) for discussions and reflections within the community to improve the work (Weibel and Latour, 2005;Mol, 2008). This epistemological approach denounces a bystander view to make evaluative judgements from afar on audit work. In this research I conduct research **within** real audit sites to examine how different practices constitute the audit work and auditors' identities.

Accordingly, in Chapter 4 I draw on ideas of praxiography (Bueger, 2014) to develop methodological tools to investigate the norms and rules embedded in audit work. Based on my fieldwork experience, I connect with certain concepts in practice theory and develop them as practical strategies for doing praxiography in this study. For example, in the fieldwork I learned the rules and norms in audit work from seniors' corrections and guidance for inexperienced auditors' errors at work. The learning process from mistakes and errors provides me with clues for how to act as a proper auditor in audit work. Reflecting on this experience, I suggest paying attention to the timespace of practice, deviations and conflicts in audit work, material artefacts and language artefacts in audit conversations as strategies in doing praxiography for this study.

Chapter 5 follows praxiography and illustrates the concrete methods used in this research. Chapter 5 provides a confessional tale (Van Maanen, 2011) about my ten-month fieldwork experience of studying audit work. It documents each stage of field activities, encounters, and reflections of the experience I had in living an audit life. The initial rounds of setback in gaining access, in retrospect, in fact taught me the lessons of how to act as an accepted member of audit staff and a fieldworker. By revealing the emotional tensions (Koning and

Ooi, 2013) and the conflictual events taking place in the field between me as an outsider researcher and the normal audit professionals, I work on these heart-felt moments at post-fieldwork stages and use these accounts as the basis in setting up the analysis themes from Chapter 6 to Chapter 8. Readers of the thesis will be aware of the reasons for the themes in the analysis chapters.

The researcher's embodiment in the fieldwork is crucial for the research analysis and findings. The processes of access negotiation — my being declined from the audit team and accepted by other audit teams in the end — constitutes my learning and socialising process of being a proper young auditor and being socialised into the audit profession. In this process, my embodied affects and emotional discomfort provide clues in knowing what constitutes the right thing to do in audit work. To reflect this experience, I draw on some literature in anthropology and explain the adoption of auto-ethnography as the writing style of the thesis in Chapter 5.

For example, in the fieldwork I was seen as a "pest" driven off the firm and declined from interviews at the starting point of the fieldwork. I then reflect on the reasons of being declined and realised the temporal significance of audit work. In Chapter 6 I discuss the norms of feeling stress and working beyond office hours in audit work. I examine how audit work is practiced and how these practices demand front-line auditors' time and sacrifices for family and social life. It is revealed how the working practices influence auditors' physical and emotional bodies in becoming front-line audit professionals. I discuss a notion of vulnerability in becoming front-line auditors in Chapter 6, to reflect how existing practices make auditors suffer from high demands of time in audit work and suggest a "pause" in the current fast-moving world of audit life.

The experiences of being declined from the team and seen as a defiant student drew me close to other "unpromising" auditors, those who were not well acknowledged in audit teams and who often disrupted the pace of daily audit work. I also had occasions in the fieldwork of being accepted by some audit managers as a potential conduit for further marketing and networking purposes. This contrast of neglect and acceptance provides the lens in analysing the division within the hierarchical ranks of the accounting professionals in Chapter 7. In this chapter I pay attention to audit non-fitters and audit survivors in the test of audit work and examine how audit work is carried out in an audit team and how this relates to the shaping of an auditor's identity and relationship with others. I challenge the taken for granted notion of "teamwork" in audit work and reveal the division and

segregations in the audit professionals. Following Chapter 6, the notion of vulnerability in Chapter 7 refers to the unacceptance of dissonant non-fitters who were marginalised in audit work, the feeling of displacement in front-line auditors, the privilege of competition and individualised pursuit of success, and the segregations between front-line audit juniors and back-office audit managers and partners.

The acceptance by a female partner led audit team, unexpectedly, opened the existential space for me to work with other auditors inside the team for four months' time. The "zigzagging" field experience of access negotiation made me alert and sensitive to the nuances between the female partner's audit team and the ones in previous time. The female partner's presence working inside the audit team contrasts with other partners' absence and distance from the audit team. In Chapter 8 I reflect on the practice of being present in audit work, and how this practice transforms understandings of what constitutes the right thing to do in audit work. The practice of being in audit work copes with the division between audit professionals and facilitates a mutual understanding and care for one another in audit work. In Chapter 8 I reflect on the effects of this practice of being present with one another and examines how this practice enables, transforms and challenges in audit work.

This thesis depicts how front-line auditors work in demanding audit work and reveals a certain embodied vulnerability in being front-line auditors. Through investigating different practices constituting the audit work, I reflect on the nuances of doing differently in audit work, and how a true understanding of embodied affects in audit work enables mutual support and empathy between auditors in a fragile audit life world.

1.3 Thesis originality and contribution

Chapter 9 provides a detailed discussion of the contributions of the thesis. The thesis contributes to the audit work literature from the following aspects.

By utilising practice theory to study audit work, I bring back the practices of audit work and the human beings of front-line auditors in the audit research. This thesis provides a vivid account of front-line auditor's working life and investigates how ordinary auditors cope with the demands of time, pass the test of time, and experience the time in audit work. The lives of front-line auditors make this research shining.

I apply practice theory in audit work study and develop the practical methodological approach of praxiography in conducting audit practice-based research. I illustrate in this thesis how a researcher's practice of doing the fieldwork is intertwined with the interpretations of the research findings. Based on my fieldwork experience, I put forward three strategies of doing praxiography in examining the norms of the audit work, by paying attention to the timespace of the practice, the deviations in the practice and the language artefact used in conversations. This thesis provides an empirical study for utilising practice theory and conducting practice-based audit research.

In terms of contributions from research findings, I confirm with previous literature that the technologies of time work as an organising mechanism in audit work and show how the organisation of time in audit work shapes auditor's individual identity. I add to literature a dimension of seeing time as "being" and "experiencing" in audit work, beyond the view of time in organising practices. For instance, with the removal of the timesheet in audit work, I examine how the time is conceived as "our" time rather than an individual procession of hours in audit work, and how this affects a reciprocal affective working atmosphere in audit work.

I highlight in this thesis an embodied affect in audit work practices. This adds to the audit literature by discussing the vulnerability in front-line audit work and examining how the vulnerability is (re)produced in daily practices. Furthermore, I explore different practices in audit work and discover how the practice of being present enables a seeing and being seen between auditors in audit sites, which transforms the relationship between auditors and facilitates mutual support and empathy for one another in demanding audit work. I show critical potentials of such embodied affects and effects in audit work to do audit work differently.

This thesis delineates, reflects and witnesses an accounting student finding her own path in becoming an independent accounting researcher, her heart broken and healing journeys of conducting a PhD study, her readings on audit work academic literature and her reflective observations about the true audit world she has once encountered and is surrounded by. The authenticity in trying the best to listen and give a voice of front-line audit professionals and the researcher herself is a gift that is of account in the accounting world. I hope this thesis can enkindle a light and warmth to people who used to work and are working as front-line auditors. I have seen you.

Chapter 2: Audit work literature review

2.1 Introduction

Before embarking on the fieldwork, I researched certain topics such as the notion of independence, objectivity and true and fair for interview questions or observing auditors' daily talks in audit work. Much to my disappointment, these concepts were rarely discussed in daily conversations. Instead, I found I had noted down in my diary a great deal of auditors' judgement and evaluations about what one should do in tasks, what is a better way to talk or act, and how to perform as a good auditor from a normative aspect in daily work. I started realising the value for me as a fieldworker or an intern "being" in the team of listening, watching, and learning to do audit work properly. This being in the team — the "presence" working inside the audit teams enabled me not only to observe, but to have subtle "sensations" about the ongoing work, reflecting on the nuances between audit work literature and my immersion in the audit team.

Alvesson and Sandberg (2011) encourage to probe the assumptions as a way to engender interesting research questions, in preference to the conventional gap-spotting approach in literature (Alvesson and Sandberg, 2014). The idea of problemisation on the literature in this study comes through my reflections from the engagement and conflictual moments with auditors in the fieldwork (Empson, 2013).

On one hand, my fieldwork experience has demonstrated to me as junior audit staff the necessity to pass the test of time to deliver the audit tasks on time within the audit team (Coffey, 1994); on the other hand, the teams that worked together on the same audit site showed certain ways to support and assist one another at the demanding work. The sense and the act of witnessing one another's being under physical and emotional pressures facilitated good understanding and empathy within the team. Auditors shared the workload to help each other. My observations challenged the emphasis on which the current accounting literature places the technologies of control on the individual accountant, who is subject to an increasing self-individualised pursuit of success in the accounting firm. The reciprocal support and empathy within the audit team potentially denounced a blame and victim culture (Skærbæk and Christensen, 2015) that reduces the individual auditor to the scapegoat permeating the firm (Kornberger et al., 2011).

As the fieldwork progressed, I contrasted the way of audit work practised in my fieldwork audit team with the literature's emphasis on making the individual accountant accountable, governable and calculative in accounting firms. The existing literature seems to have taken a departure from the "self" to examine the audit work and this may overlook a potentiality in seeing the relational aspects inherent in practising the audit work, in which one learns to how to act properly through an engagement and interaction with other auditors. This failure of examining ordinary front line auditors' work from a relational aspect could possibly lead to an ignorance of the inner subtle changes underlying the daily practices of work, so that it would be assumed that changes on accounting practices come from external institutional forces, thus underestimating the significance of practitioners' agency in everyday practice.

The literature review is conducted in an iterative manner. I have sorted and referred to relevant themes in audit work literature based on my fieldwork experiences (Humphrey, 2008). I have divided the literature review into four streams. The first stream goes directly to the technology of control in making accountable self in the accounting firm. I have reviewed the register of the working time, the mentor practice implemented in the firm, and the consequential impacts on shaping and transforming the accountants' identity. I find that literature in this domain mainly follows a conventional governmentality ideology and programme in studying audit work and professional identity, rather than focusing on examining the real situated actions in audit work.

The second stream links accountants' identity with accountants' gender issues in the accounting firm, and then entails the discussion from accountants' physical body to embodied affects and emotions engendered from the accounting technologies. Studies examine gender issues in accounting firms from a practice lens and reject a dichotomist view in seeing man and woman as opposed (Pullen, 2006). Also, the literature discusses auditors' emotional state as engendered and embedded in certain work practices (Boedker and Chua, 2013).

After reviewing management practices and their impacts in accounting professionalisation in a Western accounting firm, the third stream discusses accountants in other worlds in a non-western context, such as east Asian countries. The title of the *other world* also suggests an interest in discovering the *"other words"* (Shearer and Arrington, 1993) as different values and norms implemented in accounting professionals in non-Western

countries. The literature of accounting professionals in east Asian countries provides a larger context for situating my study in China.

Contrasting with the Western and non-Western literature on accounting practices in firms, I have observed that scarce attention is paid to a relational view to investigate how an aspect of inter-subjectivity between oneself and the other formed in practices has influenced accountants' identity. The current focus is limited to the technology of control and its implications in making accountants self-disciplinary and displaying a self-oriented pursuit of success. The literature concluded that the ethos of commercialisation is prevailing the entire accountancy profession in a transcending and universal manner.

In this research I argue that we need a more solid practice-based investigation into values shaped within the practice(s) in audit work. It is crucial to recognise and search the possibility of other values co-existing in audit work, that may compete with and challenge a self-centred instrumental value of success and a logic of commercialisation in the accounting profession. We should think seriously about the professionals' everyday ordinary accounts of what is proper to do and how the norms are shaped by the practice, rather than taking for granted a pre-determined value constructing the accountants.

2.2 Technologies of control in accounting firms and their impacts on the accounting profession

2.2.1 Technologies of control in accounting firms

There are several accounting studies examining the organising of the audit work from a Foucauldian governmentality perspective (Covaleski et al., 1998;Alvesson and Robertson, 2006;Brivot and Gendron, 2011). These studies focus on the performance measurements implemented in accounting firms and discuss how the measurement tools influence accountants' activities and make the individual accountant into a self-disciplinary subject.

These performance measurements in the accounting firms include various forms such as the timetable, dress codes, and rankings of the performance. They provide a normative structure for regulating and disciplining professional conducts. These tools constitute the normalisation process to achieve unity among accountants in the accounting firm and discipline non-complying accountants (Covaleski et al. 1998, p.296):

> "The schema of the norm also specifies the adjustments and corrections that are necessary for those who fall away from the norm, thereby targeting them for

programs of normalization. Hence, the action of the norm introduces homogeneity by situating the individual within a comparable grouping but also measures individual differences so that the individual is both the product of the norm and the target of normalization."

Covaleski et al. (1998) examine the practice of management by objectives (MBO) and the practice of mentoring within large accounting firms. From a Foucauldian perspective, it is argued that MBO and mentoring practices work as disciplinary tools, which transform individual accountants into objectified, calculable, manageable, and self-managing subjects (see Covaleski et al. 1998, p.294, analysis of "objectification of the subject").

The objectified and calculable self is demonstrated through the practices of MBO implemented by setting each partner an annual financial profit target and documenting the goals on the contract papers. The contract papers act as a materialising object to impose an administrative force onto the partners. The partners thus become the "subjects of control" to deliver the set financial target (Covaleski et al. 1998, p.295). It is argued that the MBO transforms accountants into calculative and self-manageable entrepreneurial professionals (ibid., p.313).

Apart from the formal rules in administrative measures, mentoring practice works discursively to discipline accountants. In the process of guiding the novices towards becoming the professionals, the experienced seniors "avow" (Covaleski et al. 1998, p.297) to the firm's codes of conducts. As quoted in the paper Foucault's words, "the speaking subject is also the subject of the statement." (ibid.). Mentors become "embodied symbols" (ibid., p.314) exemplified for junior accountants. Mentors' verbal speech and physical appearances set models for young staff to follow the proper way of speaking and dressing in the accounting firm. Meanwhile, the seniors reaffirm the codes and discipline themselves in the mentoring process.

The authors examine and critique a power relationship formed by the contacts between the mentor and junior within the accounting firm. The mentoring practice leads to internal politics of professionals (Covaleski et al., 1998). Mentees are called Protégé being supported in the promotion by having powerful partners as the mentor. The protégé is then integrated into the firm's politics and constitutes part of the firm's political culture. The firm's "heritage" is passed on in a mentor-protégé relationship and the "spirit" of the firm is preserved (Dirsmith and Covaleski, 1985, p.165). The accountants are reproduced into a

similar type of business entrepreneurs by the duplication process and become "corporate clones" in the accounting firm (ibid., p.294).

Covaleski et al. (1998) borrowed the Foucauldian idea on technologies of the self to study how firms make accountants into self-disciplinary, self-governing and calculative business entrepreneurs. In a similar vein, other academic research examines different practices in making up the professional identity.

For instance, Power (1991) employs an auto-ethnographic account to critically reflect on the role of the professional accountancy examination process in shaping the trainees into the accounting profession in a wider accounting education background. The study shows how the preparation for the exams in initiation stages, tutoring sessions and evening study time constructed the accountant's professional knowledge towards an exam-oriented approach. The pressures and results of the exams also distinguished the winners from the losers in becoming accounting professionals. The article radically questions the erosive impacts brought out by the examination process, in which a trainee's potential for developing a reflective and communicative capacity is largely undermined.

Later studies look at the accounting firm's discourses in shaping the accountant's identity (Jeacle, 2008;Edgley et al., 2016). In Anderson-Gough et al. (1998), the discourse refers to the clichés utilised and predominating the accounting firms, such as the slogan "work hard, play hard", "simply the best", "team-player", and the "bottom line". The clichés serve as the rhetoric roles in justifying the professional work and giving an account, in a rational way of what the professionals are expected to be. However, the legitimacy of portraying the accountants as "working hard and playing hard" may go against the real situations of the work. As the study of Power (1991) shows, professionals study in the evening time, and this has caused a great amount of pressures for social life. In other words, the discursive representation of the accountant reproduces, reinforces, and delivers to the public a professional image and what the professional life is like, but we shall take a critical reflection on the real practices in shaping the accountant's identity.

Recent research concerns the discursive term "diversity" in construction of the professional (Edgley et al., 2016). The notion of diversity is associated positively with an inclusive and equal accounting firm atmosphere. The study shows a trend in embracing heterogeneous multiple logics interplaying with the dominant value of commercialism and a shifting idea of professionalism. However, in the study the notion of diversity is made visible through a

firm's public disclosure and categories of gender, religion, disability, ethnicity and parenting. The study critically concludes that the notion of diversity is attached to other important logics within the firm, such as the market, brand, client and global networks, accommodating the dominating ethics of client service (Anderson-Gough et al., 2000).

Gendron and Spira (2010) have explored how the discursive forces, such as commercialisation and risk, were experienced and evaluated by the professionals following the accounting professional failure of Arthur Andersen. They have identified four patterns of identity work (Alvesson and Willmott, 2002) within the public roles of accountants as disillusion, hopefulness, resentfulness and rationalisation. There was a metaphor of a tiger used as the emphasis of the mercantilism and increased business competition among the firms (Wyatt, 2004). The focus of commercial pressures on partners challenges the conventional ethics of public service in accounting professionals. Following the trend, a number of studies have demonstrated the pursuit of an entrepreneurship in accounting professionals (Greenwood and Suddaby, 2006;Sikka, 2008).

While it is true that an individual identity is shaped by the wider social, business and political discourses circulating within the society, the complex process of how accountants make sense of the values and constitutes the "right thing" to do in everyday audit work may seem plain in the theoretical framework, such as the institutional logics or identity work. These studies also implied a logic of homogeneity among accounting professionals, whereby the discursive forces constructed a similar type of identity in accountants. The power, the market logics and global forces need be deeply explored to see how they were grounded and transmitted into everyday practices. Auditors' self-making is configured and reconfigured in everyday audit life worlds in relation to others (Moore, 2013).

Connected with the trend of commercialisation in constructing the accounting entrepreneur (Picard, 2016), studies have explored the notion of financialisaton infiltrating the accounting firms as an employee control mechanism. Accountants' work becomes an investment activity and the working hours are turned into billable hours imbued with hopes of higher future pay-off (Alvehus and Spicer, 2012;Lupu and Empson, 2015). The next section takes a special look at the issue of time and reviews in the accounting literature how the time is enacted as a control mechanism implemented in the accounting firm.

2.2.2 Time constructed as a control mechanism practised in accounting firms

The significance of billable time in constructing the professional's identity is traced back to the tools in registering how much amount of time is budgeted, recorded, and performed in daily work. The material form of the timesheet becomes a site to explore the activities of professionals.

Coffey (1993) explores the socialisation of graduate accountants in an international accounting firm in the UK. The study focuses on the management and utilisation of time in everyday accountants' work. The notion of time becomes a resource to be measured, and an individual possession to be paid for. As Coffey (1994, p.947) put it , "time is something to be timetabled, scheduled and budgeted for". Accountants' time is carefully monitored, and it is categorised into work time, play time, and idle time at work. The boundaries of different types of "time" are not clear. The term of play time is an extension of socialising with colleagues. Idle time is connotated as unpromising performances. Accountants pretend and portray themselves as occupied all the time in the office work. The notion of time is constructed into something commercial and to be commodified in the workplace setting, that "time can be bought, sold or given in pursuit of organizational commitment" (Coffey, 1994, p.955).

Anderson-Gough et al. (2001) examine time as a "timing" practice. It becomes a measurement tool for organising audit work. Extending Coffey's finding in perceiving time as a symbolic currency reflecting the accountant's work commitment through measuring the working hours, Anderson-Gough et al. (2001) project the time onto a future dimension, expressing accountants' time awareness and consciousness for the future career development and promotion within the firm. In their account, time management has boosted an individualised competitive working atmosphere. The trainees are sensitised to a temporal visioning, which reflects not merely their commitment to work, but also their own active imaginations and planning for careers within the hierarchical order in the organisation.

The time management practice has political implications for accountants in the firm. The demarcation between chargeable and non-chargeable hours constructed staff's consciousness of how much time is spent on one task, and what kind of activities they are supposed to do. The code-charging practice brings out the adverse impacts of falsification of working hours by accountants. The time charging practice turns out to be a political

gaming activity whereby accountants falsified the charged hours in order to be promoted (Anderson-Gough et al., 2001).

In accounting firms, working hours that can be billed are considered valuable, and activities that cannot be clearly billed out to the clients are seen as nonvaluable (Alvehus and Spicer, 2012). Thus, the billing hours significantly influence a professional's judgement about what work to make an effort with, and what work to ignore. Accountants tend to ignore the work, such as helping and supporting others or time spent for developing organisational issues that cannot be billed to the clients. If the professionals hope to climb the ladder and be promoted, choosing the work that can be billed is always the safe option. The hours to be billed work as a self-monitor and control mechanism for the professional service firms.

The firm favours an up or out system – the promotion – as the norm. Professionals have cultivated the sense of treating accumulation of the billable hours as an investment in one's career for the future (Alvehus and Spicer, 2012). How much a junior billing the working hours is an indicator of a professional's capacity. Thus, one needs to compete with other peers in choosing the most generous projects to work for and charge the hours. Arbitrage is involved in work politics. More seniors can monopolise the most valuable work, and delegate less chargeable hours to inexperienced and exploited junior staff at work.

There seems to be an illusion of overwork among the professionals (Lupu and Empson, 2015). Professionals live a norm of working overtime and sacrificing personal time for professional work to show the work commitment. There is a common issue among the accounting profession with regard to the blurring of boundaries of work and life. In terms of the accountant's work-life balance, Ruiz Castro (2012) demonstrated there is much more intense work-life imbalance among female accountants than that of male accountants in a big four accounting firm. This has resulted from a wider gender inequality between male and female in societal expectations, which creates barriers for women to comply with the time demands of accounting work and further influences a female's career promotion in the accounting firm.

Gallhofer et al. (2011) reflect on the accounts of female accountants and propose adopting a notion of work-life style choices made by female accountants. The choice that is made by a female accountant differentiates from the previous idea in achieving the work-life balance, which is often believed to be hard to achieve for females, due to the structural

constraints in the accounting firm. They suggest giving more voice in order to female accountants to understand their perceived gender roles in career development and work lifestyle choices.

In summary, the existing accounting literature has studied time as enacted as a practice of control mechanism operating in the accounting firm to manage auditors' work. The core idea is to see time constructed into a commodity to be measured (Ezzamel and Robson, 1995) and the time has a price in the billing practice. Time is billed and materialised in the timesheet to be budgeted, reckoned, and charged as a performative management tool. Accounting graduates realise that timing is "everything" in managing daily tasks (Coffey, 1994) and professionals have to pass through the "test of time" to be promoted (Anderson-Gough et al., 2001). At the same time, the enactment of the technology of time is implicated with power and politics inside the accounting firm (Ezzamel and Robson, 1995). Accountants are actively engaged in managing, manipulating and resisting the records of time (Anderson-Gough et al., 2001). The boundary of professional work time and private life time is also broken by the time demands of work, which further influence the accountant's life time beyond the professional work.

Holt and Johnsen (2019) critique a conventional approach in perceiving the time as enacted within the practice, which provides a normative structure for governing accountants' work. In organisational studies, they argue, it is assumed the underlying assumption is that time remains something to be categorised and managed: we organise time, it does not organise us (ibid., p.1). They summarise (ibid., p.5):

> "time, it seems, is nothing outside of being temporally structured along the routine walkways of practice. The temporal structures can be explicit, such as calendars and clocks, tea breaks, business cycles, timetables or reporting conventions, but also more diffusely implied in organizational rhythms such as project team synchronization; conventions of career promotion based on experience and maturity; maternity breaks; perceptions of equipment obsolescence (including of humans); venerations of longstanding procedure; or forecasting such as strategic planning."

The way of thinking *time within us and for us,* as Holt and Johnsen summarised, limits and conceals the time. They propose a different notion of time *beyond* organisation, by asking how time is, instead of asking what time is. Time beyond organisation pays attention to "how it appears in human experience, in private moments" (Holt and Johnsen, 2019, p.2). It is a sensory and affective concern to relate the time with the sense of "encountering time" (ibid.). For instance, think of stress as I have no time or think of middle age in

realising how quickly life has run. This affective dimension of time seems to be indifferent to us in managing us, but the time with its own reality exerts its force on us.

I have explored the affective dimension of the time beyond organisation in Chapter 6 and Chapter 7, and I will discuss it in detail in Chapter 9 in terms of how my study contributes to the current literature.

The next section in the literature review links the technologies of self – the control mechanism in the accounting firm with the transformation of professional identity in accounting firms. The existing literature argues for an entrepreneurship within the accounting profession and questions the notion of professionalism.

2.2.3 Transformation of the self in accounting firms

Drawing on a Bourdieusian perspective of habitus, Shore and Wright (2018) attribute the changes in professional identity to the wider historical changes of big four accounting firms in diffusing an audit culture. It is argued that a proliferation of accounting calculative practices in contemporary capitalism makes an audit firm itself enmeshed within forms of accounting practices, which erodes the public service nature of the accounting profession.

In the wider socio-economic and political context, there has advanced an enterprise culture in the society, accompanied by the marketisation process of the public sector and a promotion of audit regime in governing the society (Power, 1994). The role of conventional audit probity in professional firms has gradually changed into providing value-added consultancy businesses. The new audit regime changes the firm's values to maximising the profit rather than safeguarding the public interests. Professionals are valued by demonstrating the entrepreneurial abilities to seek business opportunities in order to obtain leadership positions (Shore and Wright, 2018).

The changes in the accounting profession's values relate to the question of professional ethics and what is the nature of professionalism in the current age. Gill and Abbott (2011) are concerned whether the profession is reduced to rule players, being pragmatic and compromised. Sikka (2009, p.872) interrogates the auditing as one set of capitalist entrepreneurs (auditors) regulating another set of capitalist entrepreneur (company directors). Shore and Wright (2018) point out a trend of "de-professionalisation of the accounting profession" (p.306), critiquing accounting firms themselves aligning with the

capitalist culture (Carnegie and Napier, 2010;Carter and Spence, 2014). Other studies imply a fragility of the accounting profession (Picard et al., 2014;Spence et al., 2017;Guo, 2018). Spence et al. (2017) question whether the existing accounting profession is a business industry for profit maximisation, and what accounts for the professional knowledge base.

The extant studies have revealed a logic of marketisation and commercialisation in the audit field and professionals are undergoing an identity shift in becoming more entrepreneur-typed and business-oriented (Suddaby et al., 2009;Mennicken, 2010;Malsch and Gendron, 2013;Guo, 2015). However, it is also important to identify how the forces of the marketisation and commercialisation are translated into the daily practice and start to change the individual identity.

Kornberger et al. (2011, p.516) have asked an interesting question: how can we understand the transition from a disciplined trainee to an entrepreneurial partner? The researchers have paid special attention to the transformative period of an accountant's experiences from audit manager to audit partner and examined what skills are required for a manager to be promoted to partner.

They argue that the skills required of managers to be promoted to partners is sharply different from the focus on solving technical issues. The skills are "upgraded" to soft skills, such as communication, multi-tasking, networking with partners and clients and creating visible trails of the performance. As the authors reflect, "partner material" ironically is rested on less material factors, including performing, game playing, and politicking (Kornberger et al., 2011, p.527). Managers are transformed to learn the "rule of game", to identify with the idea of "politics not as a dirty word", but at the same time suffered from being scapegoats abused by partners and passing "the culture of blame" towards junior levels of staff. After successfully being promoted to the upper level in the hierarchy, managers do not belong to the group that they previously shared with staff, instead managers start to disassociate from lower levels of professionals.

Audit managers have to climb the "mountain" in front of them to be promoted as partners. The process of the becoming is depicted as "black-hole" by managers who endure an emotionally challenging and exhausting period. Managers see themselves as "sandwiches" between partners and staff. They need to negotiate relations between partners and staff but at the same time they lack any collective assistance and guidance to come through the

transition. The hard transition period makes managers adapt and transform into a competitive culture of "up or out" inside the firm.

The paper draws on the notion of "rites of passages" from anthropology to describe such a transition period. It is argued that one's growth in social life is often accompanied by certain rituals as "rites of passages" (Van Gennep, 1960, cited by Kornberger, Justesen et al. p.517), and the rituals have symbolic force to deconstruct certain traits of the individual and reconstruct the individual's identity to come through the transformative period and make the person become reintegrated to a new group. From this aspect, a rite of passage symbolises the power of division. It is a technology of identification (Kornberger et al., 2011, p.517). The rite of passage recognises and demarcates the ones who successfully pass the rite and those who fail the test. Thus, the rite of passage provides a legitimation for those who are publicly well recognised as the winners and creates a visible boundary between the winners and losers. As the authors critically reflect on the experiences of transformative audit managers and laments for those "unsuccessful" losers (Kornberger et al., 2011, p.529),

> "At the end of the journey over the mountain that was put in front of the managers, a "good life" awaited them. On that other side one could see the organization from a different perspective – maybe eventually from the inside of one of those offices with semi-transparent glass walls overlooking the big open space filled with transient outsiders eagerly waiting to climb the mountain in front them, a rite of passage most of them will not manage to overcome."

The transitive rituals become the initiation process (Bloch, 1992) for the audit managers to grow into the audit partners. The initiation itself has the legitimacy power in justifying the success of the passers of the test. The study by Kornberger et al. (2011) is unique in current accounting literature as it relates closely to the accounting people's working life, and study at the practice level how the discursive power of marketisation is transmitted to the everyday practice.

In summary, the earlier discussions of technologies of control implemented in the accounting firm govern and discipline the accountant's acts and make them self-accountable and self-regulated to the firm's values. The construction of an accountant's identity is closely interrelated with the practices of control in accounting firms. Through socialisation into the accounting firms, the accountant's focus on the technical expertise has undergone a metamorphic stage oriented towards a more business-oriented logic. However, there still needs to be more careful examination into auditors' daily work to

know the norms and values embedded in ordinary work, rather than take for granted that the logic of commercialisation automatically translates to the daily work and works as the universal transcending logic. It is crucial to explore the processes of argument, critiques, challenges emerging from the accounting professional as a dynamic process of the translation and interplay. For this point, I will discuss further in Chapter 9 about my study's finding and contribution.

The next section of literature review still focusses on the professional identity but examines it from the perspective of the accountant's body in an audit professional work environment. The section consists of two parts. The first part reviews the gender issues in an accounting firm, and the second examines the affective dimension of the body in audit work.

2.3 Accountant's body

2.3.1 Accountant's gender and gendering practices

Accounting is perceived as a gendered practice (Carmona and Ezzamel, 2016;Haynes, 2017a). Among accounting scholars, Haynes has paid special attention to the construction of the body in the accounting profession, in particular, to the construction of the female accountants from a gender perspective, and she has examined the meaning of embodiment in the UK female accounting profession (Haynes, 2008a, b). Haynes derives her notion of body from sociology and perceives body as socially constructed. The body is a phenomenological lived entity shaped by our daily experience (Haynes, 2008a, p.329). The purpose of the gender study in Haynes (2008a) is to reflect on the social norms practised by the accounting firm and to reveal the social inequity constructed between masculine and feminine accountants through the lens of the physical body.

Haynes (2008a) demonstrates the conflicts between the standard form of professional embodiment practised by the firm and the form of female embodied identity. Female accountants have to overcome emotional difficulties and challenges in presenting themselves in a professional environment. During pregnancy and in their early motherhood years, accountants express their fear and anxiety for future career prospects. They are concerned whether the fertile body and the attention paid to the childcare may interrupt their career path. The study criticises the current organisational structure within accounting firms which arguably is shaped as a dominating "masculine enterprise" (Connell, 1995, referenced by Haynes 2008a, p.345), in which a male body is the norm and the female

body is largely marginalised. Haynes concludes that the perception and construction of female bodies in the accounting profession reinforce and reproduce the gender inequality within accounting firms.

In her later work, Haynes draws on Bourdieu's ideas to study gender inequality in accounting firms (Haynes, 2012). The embodied physical image becomes physical capital in Bourdieusian terms, and it is constituted in the processes of socialisation, subordination and control in accounting firms. The female accountants' body is constructed through daily practices, such as the working appearance, professional demeanours, and a tight control on body weight. Similarly to earlier arguments, Haynes posits that the practices constituting the female accountant's body reflects a masculine culture in accounting firms and thus female professionals are made inferior to the male accountants (Thornton, 2007). The study discusses the accountant's identity through the lens of the gender dimension, and further suggests future studies examining the embodied features of individual accountants from the lens of race, class, disability, age or sexuality (Haynes 2012, p.490).

Joyce and Walker (2015) examine gender differences and inequality amongst insolvency professionals. The division between male and female accountants are constructed by day to day insolvency practice. For example, the personal and human emotional sides of the practices are perceived as females' attributes, whereas characters such as ruthlessness, assertiveness and endurance are seen to express males' attributes. Managing confrontational situations is normally associated with men's work rather than women's work. The physical appearance of male and female practitioners also influences the daily allocation of the work tasks, role distribution and social networks developed during these professionals' career. In light of Boyd's (2002) argument, this dichotomic attribution of work between female and male has repercussions in reinforcing the gender inequality in the accounting profession.

Examining the specific discursive and practical mechanisms implemented in accounting firms to improve gender equality, Kornberger et al. (2010) and Lupu (2012) find that contemporary discourses such as "flexibility programmes" or "alternative path routes" are deemed to support female accountants in their career advancement yet they frequently end up reinforcing the gender barriers. According to these authors, flexible working programmes are at odds with established norms including the expectations of clients (Anderson-Gough et al., 2000), visibility of daily work (Anderson-Gough et al., 2001) or direct and continual communications required in teams. Female accountants who are in

early motherhood are more prone to be marginalised in their performance evaluations and job promotions (Haynes, 2008b).

A recent study by Bitbol-Saba and Dambrin (2019) tackles the gender issue beyond the firm's internal environment. The researchers examine the interaction between client and auditor from a gender perspective. The study finds that female auditors' bodies are seen as inferior to those of male auditors in the work allocation and in the dialogue with the clients, and it further shows that female accountants' bodies are being exploited as instrumental sexual objects to navigate the men's world and to win new business contracts. The stereotyped femininity of female accountants continues to strengthen a dominating masculine culture that prevents females from advancing their careers in the profession.

Existing accounting literature pays attention to the social construction of gender in accounting firms and how gender inequality is "man-made" rather than pre-determined in social discourses and practices. In other words, gender is a performative "gendering" practice (Pullen, 2006). This literature calls for future research in examining specific situated practices in accounting firms that render segregation and inequality issues in accounting profession.

2.3.2 Affective practitioner

From a practice-based perspective, the emotional bodies are part of the accounting work. Emotions and affects are not merely a subject matter but are constituted in everyday practice. The argument that emotional affect is enacted by accounting technology comes from management accounting literature towards an affective turn in accounting practice.

Boedker and Chua (2013) call for attention towards accounting as an affective technology, which connects a person's affects in accounting work with the actions people perform and the material artefacts involved in accounting practice. The idea is that human emotion and affective state does not merely result from cognitive capabilities of human beings, but generates from people's actions. In studying the budget planning in an organisation, the researchers demonstrate how employees' feelings of hope, enthusiasm and desire are aroused collectively when the budget chart and numbers on accounting reports entice executives into a future imagined reality. In contrast, a sense of fear, anxiety and nervousness ensues when the budget is cut, and the target is set in actual gloomy situations.

In terms of the methodology to study accounting as affective technology, Boedker and Chua (2013) suggest paying close attention to non-verbal and bodily movement and features of the participants in different scenarios. As they highlight, particular attention is paid to symbolic gestures, including participants' facial reactions, such as wrinkles on the forehead, smiles and looks of worry, and other communication signals, such as "who sat next to whom", "who spoke most", "who seldom spoke" and "who was not invited to participate in the meeting" (ibid., p.250). These non-verbal signs exhibit pre-reflective moods and emotions in performances. The highlight on non-verbal demeanours in the fieldwork is relevant for my fieldwork in terms of observing auditors' embodied features in audit work.

In the audit work domain, few qualitative studies pay attention to auditor's working affective states. Pentland (1993) perceives audit work as "rituals" that produce comfort among auditors. The comfort among auditors and auditees comes from a legitimacy of documentation of work. Pentland (1993) concludes certain routinised instantiations in audit practices generate a sense of comfort, such as the sacred signing, review notes, long hours working without a break at work. These ritual acts seemingly endow a sense of trust and comfort inside the audit team. Auditors are generally "comfortable" with the audit work documented in accounting papers rather than questioning whether the manner of conducting audit work is sensible. Pentland cautions about the comfortable auditors as "audit machines" in this study.

The conclusion of the sense of comfort among auditors is produced by the researcher's ten-day working experience with two teams of auditors. The relatively short period of fieldwork may make the researcher adopt a routinised view on the audit work, thus orienting the researcher focused on certain superficial visible procedures within a limited observation period. It may overlook a subtle and deep understanding of the audit work as a practice. This needs a long-term engagement with the audit team to study their interactions.

More recent research, such as that of Guénin-Paracini et al. (2014a), challenges the notion of a "comfort" notion to describe auditors' emotional states at work. The study questions the construction of comfort in the audit process and discovers the fear penetrating the audit work. As the authors argue (ibid., p. 265),

> "it was not uncommon for us to see our informants frowning, turning a bit pale or red, biting their nails, shaking their legs, getting irritable, looking drawn, sweating,

taking pills against stomach ache, holding their breath, double checking one thing or the other, and so forth."

This study demonstrates that the audit work is embodied, and auditors are not devoid of feelings at work. The observation of the fear contrasts with the earlier argument of comfort inherent in the audit work. The emotion of fear in audit is a sort of emotional reflection of risk in audit work, and the emotional state is not necessarily an antithesis to the rationality of auditors. The embodied fear in audit work stimulates auditors to do work more vigilantly, which creates a self-disciplinary role for professionals to preserve their professional reputation (Guénin-Paracini et al., 2014a, p.264).

The affect and intelligence of the body in audit work challenges the assumption of a physical, scientific and technical audit practice. The existing studies of accounting as institution rarely examine the human embodiments in social practices and probe into the medium of professionals' emotions and corporal sensations in accounting work. This stream of work invites future scholars to bring "the body" back into audit research. The study into professionals' work emotional status also closely relates to the professionals' wellbeing. Current accounting studies have paid scarce attention to auditors' physical and emotional bodies implicated within the everyday audit work. There is less care devoted to the auditors as a labour force in the current capitalism market, and as normal human beings.

Empson (2017) discovers that the profession is facing an exacerbating health problem. The elite business professionals are suffering from emotional insecurity and anxiety due to a fast speeding highly expected professional work. The inner fear, insomnia, everyday nervousness and eagerness for continuously higher achievement are common features penetrating the audit professional job. Empson (2017) calls for more attention being paid to understanding the professionals and contemplating how to make the profession sustainably developing.

Guo (2018) explores the idea of security and insecurity of Canadian accountants in the event of unification of three accounting associations in Canada from 2011 to 2012. The study reports on the sense of professional security (or insecurity) as construed by a self-privileged standing in perceived social pecking orders (identity ranking) and professional life journey (identity experiencing). The sense of feeling secure or insecure reflects a fierce competition and comparison in everyday professional work, the comparison between the accountant oneself and other professionals in the accounting field. Junior accountants face

the risk of being sacrificed as "little cash cows" in the early years in order to become secured on the professional ladder. The study extends the notion of "professional insecurity" (Gendron and Suddaby, 2004) to perceive it as a description of the profession's representation and reproduction, which significantly affects the profession's legitimacy and unity for professional coherence.

This section has provided a review of the literature studying accountants' bodies from a gender and an affective perspective. It has been shown that accounting practice is perceived as a gendered practice. Critical accounting scholars pay attention to the female accountant's working situations and demonstrate a hegemony of masculine culture within the accounting profession in audit work. Recent research also discovers the insecurity of the accounting profession.

We should be cautious of an essentialist view of gender division in man and women, portraying male as power and female as subject to domination. The discussion of gender is performed by practices (Pullen, 2006). It is constituted and reconstituted through everyday performative acts. In a similar vein, the investigation of affective practitioners is also rooted in the concrete practices of the organising of the daily accounting work. The emotions of professionals, such as fear, risk, and insecurity, are not produced as an individual subjective personal character but implicated within the accounting practices and generated through collective interactions. It is crucial to examine the actual practices that engender a certain emotional and affective atmosphere of the work. Thus, the research focus is oriented to the analysis of the concrete contexts of how actions take place and how members interact with each other in the organisation.

The study by Bryer (2019) is an example in the accounting field illustrating the enabling effects within a certain accounting practice. Bryer (2019) demonstrates that a budgeting practice which was generally regarded as exclusionary can create the sense of belonging and make members feel embraced within the organisation in an open, inclusive way. It is not necessarily to attribute the "darkness" — the suppressive features to the accounting practices in the modern capitalism (Ortner, 2016). As Bryer (2019, p.18) reflects, it is more important to recognise the efforts of certain work that make the organisations environmentally and socially liveable and sustainable. From an anthropological aspect, Ortner (2016) summarises it as an ontological turn from the dark anthropology focusing on the harsh dimensions of social life to a turn for the anthropologies of the good, in which,

"the focus on the attempts of real actors to grapple with moral dilemmas and to make ethical choices can be seen as offering a positive and humane counterweight to the darkness of the work on neoliberal oppression and governmental constraint. Similarly the focus on themes like care, love, empathy, responsibility, on trying – even if failing – to do the right thing, is a refreshing and uplifting counterpoint to a steady diet of (early) Foucault, in which no good deed goes unpunished, and in which every would-be positive action simply magnifies the webs of power in which we live." (Ortner, 2016, p.60)

Reviewing these studies, I argue that it is not a simple demarcation between the "bad" or "good", "harsh" or "happy" sides of the practices, but it needs more attentive investigations of the real situated doings and sayings of the social actors in a more subtle way, which enables a further critique of the power and domination to make the audit work more liveable.

2.4 Accountants in other worlds (and words)
2.4.1 Accountants in other worlds

In the professionalisation literature, extant studies focus on the accountants in the Western world and in particular in large global accounting firms. These studies seem to privilege the logic of market which competes with the logic of professional public service. Spence et al. (2017) examine what is constructed as "professional" and "professionalism" in a non-Western world. The study (Spence et al., 2017) investigates the notion of professionalism in the public service firms in China and in Japan. It is concluded that the term of "professionalism" is perceived as "floating signifiers" (ibid., p.95) and the researchers imply there is no essence within the notion of professionalism. The findings of the study also illustrate that large professional service firms in China and Japan exhibit different ideologies.

Professionals in Japan promote values of honour, worth and duty and see these values as moral criteria that constrain the economic motivations as the priority for career promotion. In this context, senior partners portray themselves as salary men who belong to the accounting firm, rather than seeing themselves as the owners of the firm. The service to the firm underpins the duty and responsibility for a partner working for the accounting firm.

In contrast with Japan, senior partners in China are more oriented towards a logic of revenue generation. There is greater emphasis on individual performance and individual capacity in obtaining the clients in large international accounting firms in China. The competitive atmosphere of winning the large business permeates the Chinese large

international accounting firms. The network, in Chinese term, *guanxi*, plays a significant role in obtaining new business. Thus, the notion of guanxi, the skill in obtaining and maintaining good connections with clients, becomes a significant social and commercial capital in the Chinese accounting professional field. Spence et al. (2017) argue that the traditional Chinese cultural values on age, hierarchy, harmony and group orientations have been largely undermined and eroded with the spreading of Western accounting firms' practices in China.

Theoretically, Spence et al. (2017) employ Bourdieu's idea of different forms of capital that determine the professional's values and ethics in different contexts. The study argues that the accounting profession is a field rather than a profession. The comparisons of professionals in different countries exhibit a juxtaposition of commercial logic and professional logic within the accounting profession in different countries.

It is worth noting in Spence et al. (2017) in identifying the heterogeneity of the values and norms embedded in different practices of professional work. However, it is contested whether we should adopt the view of the professionalism perceived as "floating" or hollowing. The term of professionalism needs careful examination in daily practices to investigate how it is constituted and reconstituted in work. Furthermore, the logic of commercialism is not taken as unquestionable generalised logic penetrating the professional work. There are other norms and values that may coexist, contrast, compete with the logic of commercialism. The different norms are underlying within different practices of doing the professional work. We should also be alert to the practice of using the country as a generalised and representative case for studying the professional life. The context in my study instead focuses on specific social interactions within actual audit work sites, rather than using the entire country as the illustrative setting for studying the Chinese professional.

2.4.2 Possibilities of other words

Underlying the studies using the logic of commercialisation and marketisation in research professionals, the focus is given to wider societal discursive forces and assumes the logics of market and capital are transmitting into the daily audit work in a straightforward manner. Studies investigate the technologies of governance exercised on individual accountants in accounting firms. As Section 2.2 illustrates, the management artefacts and tools, such as the contract, the timesheet, and documentations of visible performance are

material platforms to govern the accountant's performance. The accounting professionals are transformed into disciplined, calculative, and self-governable subjects. It seems to be suggested in the literature that the technology of governance provides a normative organisation of the performances and thus produces the "sameness" and "homogeneity" between professionals.

In Section 2.3, from a gender aspect of studying accounting professionals, male accountants are seen as the beneficiary of the structural constraints, thus negating all potentials to discover female accountants' values, characterises and roles in enacting the audit work of accounting professionals. The reviewed studies demonstrate the marginalisation and silence of the female accountant's role in contrast with a most-desired male image of the professional (Haynes 2012). Following this strand, female accountants' values at work are reflected through a male's gaze and recognition of the value. The unity of the desired behaviour rules out the compatibility and multiplicity of other norms and values at work.

In contrast with the trend in favour of unilateral "logic" at accounting work, Shearer and Arrington (1993) propose to take multiple perspectives to study accounting practices. Their paper criticises a dominating masculine gaze to view accounting as a purely disciplinary and managerial tool in producing a calculating self (see Miller, 1992). Shearer and Arrington (1993) aim to promote a feminine thought in discovering the feminine practices of accounting that "speak for herself", for her own value, not for the "man's recognised" norms (ibid., p.260).

The feminist theory by Irigaray (1985) is elucidated in the paper (Shearer and Arrington, 1993). In Irigaray's arguments, a masculine thought presumes that the "little girl" becomes "jealous" throughout her life for her distinction from the "little boy", thus the little girl has to mimic his pleasure, accept her lack, submit herself to a scope of economy of sameness (Shearer and Arrington, 1993, pp.263-266).This one-dimensional value judgement reduces all little girls' pleasures to the masculine mind of desires, and it has underestimated a multiple and many more sites of pleasures of the little girl and her many ways of enacting desires. Drawing on the metaphor of recognising the "girl's pleasures" illustrated in Irigaray's feminist idea, I aim to investigate different norms and values embedded in the real-life audit work. My focus is to discover how practices constitute and reconstitute different norms of the audit work rather than negate the existing literature on the analysis of technologies of control enacted in the accounting firms.

In accounting literature, Komori (2012) examines the case of household accounting practices in Japan. In contrast to confrontational stance between males and females, Komori (2012) takes seriously the interconnectedness between men and women in a Japanese culture setting. The interrelation between one another has similarity to the Chinese philosophy of Yin and Yang working as two sides of a coin but complementary in forming a unity (Hines, 1992). The study shows Japanese women's use of accounting books as an expression of motherhood and care towards their children and the family. The account book is used for planning the finance expenditure for the entire family and promotes the sustainability of the family rather than deconstructing the patriarchy structure in the family.

Kosmala and Herrbach (2006) have observed that accountants have experienced conflicting emotions and ambivalence in their identity construction. The construction of the identity is far more complex than the assumed homogeneity of the production of the entrepreneurship of the self. They follow Foucault's notion of technologies of self, and in their research context it is interpreted as professional conscientiousness, collective office mode, and work endurance.

The study discovers accountants experience a complex and ambivalent process in constructing their identities to achieve the ideal professional value (a "preferred orientation of the self", Kosmala and Herrbach, 2006, p.1394). For instance, the devotion the work leads to accountants' obsessive nature of work to avoid a degree of guilt in themselves. The passion for the work contrasts with a manifestation of feeling audit work to be boring and tedious. A sense of belonging to the group and intra-trust built in work is challenged by the senses of fear, anger, impoliteness and hopelessness directed towards the hierarchy in the firm. The need for justification of personal success obfuscates the suffering of accountants' physical conditions in pressured audit work. It reflects a complex and non-linear construction of the identity among auditors, and the audit work is an embodied practice.

The study argues that auditors tend to exhibit jouissance traits when they fail to achieve the ideal professional values (Kosmala and Herrbach, 2006, p.1418). When the ideal values constructed by the "technologies of the self" cannot be perfectly realised, accountants start to be cynical at work, such as complaining and gossiping and acting with rudeness towards colleagues. They also adopt a utilitarian and instrumental approach to finishing the work. The insecurity and the discontent felt by the professional "self" leads to acting in

"jouissance" at work. The notion of "jouissance" relates to the struggles between a personal's desire to be and the reality of not being able to achieve the desire.

This study is unique in the sense that it opens discussions on viewing accountants as human "beings" and reveals a conflictual emotional dilemma experienced by professionals in constructing their identities. Moreover, it hints at an inter-relational aspect in the identity construction process, where one finds oneself through the encounter between one and others. Under the regime of the technology of the self, where are the others surrounding oneself and what is the role of the others? How do they interact with one other? Is there a neglect of aspect on the other, since we have paid too much attention to existing study on the self in the capitalism?

From a theoretical perspective, Kosmala and McKernan (2011) look at the neglected aspect of the notion of care for the other in existing accounting studies. Using Foucault's theory, they argue that the dominating view in existing accounting studies tends to employ Foucault's philosophy from the focus on the power of discipline and surveillance. Most accounting researches follow the technologies of governmentality and study how organising practices within accountancy firms construct a calculable governable and controllable subject. From this aspect, discourses and activities of resistance are seen as a way to reinforce the power of domination and normalisation. It works similarly to a Bourdieusian notion of the field and habitus that the "space of freedom" of the actors are largely squeezed due to the enactment of the power.

To complement previous studies, the paper stresses Foucault's idea on the care of self, which refers to an ethical dimension of the self – open and responsive towards the others in the entire process of self-creation (Kosmala and McKernan, 2011). This notion of self-creation relates to an "aesthetic of existence" (ibid., p.389), which suggests that "care of the self needs to be grounded in renunciation of the self, the 'refusal of what we are' and in creative relationships with the other" (ibid.). The subject is not fully constrained nor entirely autonomous (ibid., p.388) thus there is always space of freedom in the subject's activities. The possibility lies in a "creative" relationship with the other, an openness and sensitivity towards the other selves, which denounce a singularity of the individual subject. One accomplishes oneself by becoming more inclusive rather than exclusive.

What is not offered in this paper is a further exploration of the "creative" practices that enable a self to live an aesthetic life (the care work towards the other), whether Foucault's

idea exists in theoretical "fantasy" or there are potentialities to achieve the goal. The paper refers to Gordon et al. (2009) to promote a practice view to see how rules are used in a situational context and how individuals are capable of cultivating an ethical subjectivity based on the relation with others (the inter-subjectivity) within the organisations.

In this section, "the possibilities of other words" lie in an examination of the detailed and nuanced way of studying practices that make up the accounting profession in an existential manner. Such way of investigating the norms and values embedded in the daily interactions and performances rejects an untested straightforward way of translating the logic of capital to the audit work.

Following the discussion of the neglected dimension of care in practice concerning the critical reflexivity and sensitivity for others, I follow in the next section to discuss the notion of care in practice from other disciplines. I firstly explain the reason for involving this part of literature, and secondly, through the review of the literature, I explain my view in this study with regard to the care as attention and recognition of others in audit work. The empathy towards others is enabled through a mutually shared experience in work. I contend that the notion of control and the notion of care are not contradictory to one another. The care does not work to oppose technologies of control but to oppose neglect and lack of attention.

2.5 Care in accounting? — the notion of care from other disciplines
2.5.1 Reasons for including the notion of care in literature

This section on the notion of care was added to the literature review after the fieldwork had been concluded. As this chapter introduced, my fieldwork interview themes were gradually developed as the fieldwork progressed, and the initial prepared questions of asking about the notion of independence or objectivity from front-line auditors did not work out. I changed my perspective and paid attention to auditors' experiences in audit work, and I took notes of what was the proper way to behave, what was not, what was appreciated and what was denounced in the audit team in which I worked.

The capability to finish the required audit task on time is compulsory for auditors in the field sites. In the audit team led by the female partner, Ling, I did not hear too much about placing the blame on others for the delay of the work, but rather how to work with one another in a compassionate way. For instance, as one of the auditors working in the team

stated what was encouraged in the team is "whether I can do more to share your load after I finish my work." [Interview, Xu, 03/09/2017, p.16]. It is about including and embracing others in everyday audit work [ibid.]. The way of organising the audit work in Ling's team worked with a different approach. It was not focused on blaming, but reminding; not on challenging, but on coaching and inheriting in audit work. I regarded these practices as being embedded in an attention to one another in audit work.

The notion of care deals with an element of interrelation between one another. Few accounting studies explore the notion of care in existing accounting work (Reiter, 1997, proposes the ethics of care to challenge the conventional thought on the ethics of right). I extend the scope of literature to other disciplines in examining the notion of care from other organisations, such as in farming and in hospitals. In this study, I do not intend to give a definition of care, but I seek to explore certain practices that enable attention to be paid between one and the other.

2.5.2 Care in practices

Accounting (audit) practice seems never to have been associated with the idea of care. Accountants are professionals who are knowledgeable, objective and independent experts. Portraying accountants from a care perspective seems to undermine the strength and force of accounting figures and facts. In addition, care is always related to a private domain, related to feminine work (or motherly work), which is not well-recognised within a public professional domain. Research discusses the notion of care, largely coming from the care sectors related to nursing, health, home, or education, in which there is inherent nature of care embedded.

Mol examines the logic of care in contrast with a logic of choice in health care (Mol, 2008). She calls for the attention to care practices. For Mol, the logic of care is in sharp contrast with the idea of "individual choice", "right" or "control". In her exploration, the importance of care has not yet received enough scholarly attention. On the contrary, the enlightenment tradition celebrates the rationality. Dealing with public affairs relies strongly on a logic of exploring different modes of control. However, such ideology has ignored the human's body, its pains, pleasures, the real lives of the complex situations. The submission to rules and regulations threatens to take the heart out of care (Mol et al., 2010, p.7). Mol argues, "If care practices are not carefully attended to, there is a risk that they will be eroded" (ibid.).

In Mol's argument, care offers no control. Mol sees the priority in care as not about passing a judgement on from outside or in general terms, but about getting things organised in practice (Martin et al., 2018). Care involves living with the messy, fragmentary, and erratic realities, but not giving up the efforts to keep trying to solve the problems (Mol et al., 2010, p.14):

> "Care seeks to lighten what is heavy, and even if it fails it keeps on trying. … Try again, try something a bit different, be attentive".

It is about "tinkering with" the things instead of prioritising "making decisions". Although it is generally thought that people who receive care are under domination, Mols sees domination as the term used as the opposite of the term of choice. The opposite of care is not concerned with the dominating and the dominated. It is _Neglect_ (Martin et al., 2018, p.303) that counters to a relational idea of care. To put it in Mol's words, care is about "persistent tinkering in a world full of complex ambivalence and shifting tensions" (Mol et al., 2010, p.14).

Moreover, the notion of care in Mol's study does not merely come from the doctors and nurses who were generally believed to have the powerful status to provide care to the patient. The notion of care involves an idea of self-care practices from diabetes patients, which pass to the doctors in a reciprocal and relational way, which together constitute the logic of care in the real lives of diabetes people who not only receive, but also give, care.

The notion of care in practices defines the work as "craft work" (Bell et al., 2018). As Heuts and Mol (2013) observe, in mundane practices such as the valuing of the tomato, it involves an element of care. It relates to indulging in skilfully coping activities (Dreyfus, 2014) to improve a tomato, to make it good. Growing[1] good tomatoes, involves activities from assessing, appreciating, adapting to improving the final-end of a tomato. Planting tomatoes involves different activities such as pruning the branches to make the tomato grow, watering, protecting against parasites. In each case, it is about asking a simple question, what it is appropriate to make things improve. Heuts and Mol (2013) see a planter's performance as more than a simple appreciation but as an effort, an endeavour to

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[1] In the interview with Martin, Spink et al. (2018), Mol explains her idea of "enactment" in relation to Judith Butler's theory of performativity. In Mol's notion, there is not much difference between the way she uses the word enactment, and Butler's idea of performance of reality. They neither assumes there is a background "truth" behind the stage where the reality is performed. Instead the notions stress a _doing_ of the reality. See Butler (1988) Performative Acts and Gender Constitution.

make tomatoes better. Such a process is ongoing, open-ended, and there is not a definite answer to it (ibid., p.138),

> "What exactly their limits are, is not obvious from the start. It can only be experimentally discovered in the process of tinkering. You try pruning away a few branches and find that this increases the taste of the tomatoes on the branches that remain. You make soup without thinking to peel and find that you do not like the bits of skin in it. You want to present your tomatoes in an attractive way for the customers of the supermarket, but you have learned from experience that you better respect their fragility…"

The process is about caringly playing with the possibilities, being attentive to what is good, and developing the skills and knowledge in growing the tomatoes. This idea of performativity (also see Butler, 1988), of valuing, contrasts with a notion of distant judgement. As is shown in the paper, an art critic praises or discards a painting, but all the while keeps his hands on his back (Heuts and Mol, 2013, p.141). In contrast, what shows in valuing a good tomato is that all experts' hands-on knowledge develops through the process of cultivating and of tinkering with objects in the real circumstances.

The notion of care in practices also suggests practices are always situated and local, rather than universal and transcendental. The case of the implementation of the Cattle Tracing System (CTS) in one of England's cattle farms has shown that the generalisation of applying the CTS has ignored the actual situated conditions of the raising of cattle by farmers. The CTS has different norms and expectations from the local practices (Singleton, 2010). The practice of the CTS is promoted and required to be put into practice by a legislative demand. What is underpinned by the CTS is a strong control dream of making cattle traceable in order to increase the cleanness and purity of the cattle in the aftermath of serious disease outbreaks. To enable the control system to work, certain measures and actions are taken. For example, all cattle must have ear tags for the CTS to work. All cattle must have a passport to document information, such as the date of birth, tag number, breed, sex, and date of death, within certain limited hours or days. Farmers must keep accurate herd registers and movement records.

The practices of the CTS conflict with the local original practices of farming, the habits and farmers' sentiments associated with what is seen as good farming (Singleton, 2010). The CTS practices erode the care practices deeply rooted in the grounds of the local farm and challenge the farmers' years of experiential knowledge of how to keep cattle through living with cattle every day. The control tracing system focuses on the trail of the cattle to

guarantee the cattle's movement in an accountable, formal and justifiable manner. In contrast, the farmers prioritise the safety of the cow and the livelihood of the neighbour (ibid., p.244) to the documentation of the cattle.

As Singleton (2010) concludes, the practice of the CTS normalises an idea of predictable, calculable, disembodied controlling of the movement of the cattle. The practice stresses on punctuality, individualism, and immediacy of the records. Good local farming practices, nevertheless, appreciate and celebrate the complexity, the unpredictable things and events taking place in everyday farming life. The successful organisation of the farming life cares for cattle, the farmers, the neighbours, the sellers, and examiners – the livelihood of the whole farming community. Farming practice is learned through doings and passed along generations as sets of continuities, rather than punctuations. It is relational, responsive, local and sometimes implicit, rather than universal and explicit. The essence of good farming is underpinned by a strong emphasis of delicate care rather than a dream of control.

Although we live in a control society (Deleuze, 1992) and there is a crisis of care in capitalism (Fraser, 2016), In *Animal Farm Love Stories*, Harbers (2010) argues that the notion of care and the notion of economy are not mutually exclusive, on the contrary, they work as the two sides of a coin, presupposing each other (ibid., p.164). The recalling of the pleasures and joys with family raising and living with cows, chickens, pigs such production animals challenges a purely instrumental assumption on the relationship between humans and animals in the livestock industry. The economic context of raising the production animals should not be only interpreted as a strict sense of the market, for profit making purposes only (ibid., p.148). There is an intrinsic worth of breeding the cow which goes beyond a purely instrumental purpose of economy, and a certain pleasure, gratitude and contentment coming from living and raising the livestock. Harbers reflects (ibid., p.153),

> "What can I mean by 'freedom', when we were tied up economically? What can I mean by 'nature', when we used fertilizer and pesticides? What can I mean by 'dealing with livestock', when we exploited and killed them? These objections may have a grain of truth, but if it had only been a matter of economy, my father would have done better by relinquishing the farm and getting a job as a postman. And he deliberately chose not to do so."

Harbers's father stayed on the farm and loved his animals, with endless care. The notion of care does involve different forms and formats. It means to care about diverse factors in the

real situations, and such care does not refer to a mere soft, gentle word. Taking care also copes with the hard situations, such as killing, poisoning the rats and mice, the flies and other vampires that threaten the survival of the farm life (Law, 2010)[2]. Thus, care can be positive but also negative, but it considers delicate situations and copes with the struggles between death and life. As Harbers put it (2010, p.157),

> "The economy of care was sometimes highly performative: how to act depended on one's definition of the situation. And those definitions varied considerably, resulting in different economies of care – different in time, different according to local culture, and different even per family."

The kaleidoscopic forms of care are precipitated in farming practices from emotional sentiments developed from living with animals and from unarticulated routinised habits passing down through generations. The multi-layered forms of care denounce an ethics of animals that is universally applicable and explicit. The economy of care calls for a "*mutatis mutandis*" (Harber, 2010, p.164) in the practice-specific-interactions between humans and animals.

The conventional way of examining the technologies of control on the accountant's identity stresses an individual perspective to see how oneself is transformed through the organising practices in the accounting firm from a disciplinary perspective. I argue scarce attention is paid towards a relational view of interactions between oneself and the others in the disciplinary process of making up the accountant's identity at the audit work in the organisation. Different practices may cultivate different values and norms at daily audit work. The notion of discipline and control is not in essence opposite to the notion of care. Instead, this section of review on the care in practice suggests care could be cultivated through a technology of governance.

The notion of care does not stand contra the notion of control but focuses on a relational aspect in understanding the daily work. Firstly, the notion of care considers the body and embodied features at work. It is tacit, subtle, but always rooted in a locally situated way of being, doing, observing, engaging, adjusting and adapting to make things finished and happen. Secondly, the term "*mutatis mutandis*" suggests a tinker-with idea embedded in

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[2] John Law in the book, Chapter 3 on tensions in veterinary practice, looks at the meaning of care. In the vet practice, the tenderness and the coolness go together. Care by no means suggests mere softness and warmness.

the notion of practice. There is an element of care in the notion of practice about experimenting, trying-on, keeping-on in the notion of practice.

2.6 Discussion and summary

This chapter provides a literature review on the control mechanisms and practices implemented in accounting firms and examines the related impacts in constructing the professional identity in audit work. The existing literature draws on the governmentality perspective of literature to study how accountants are subject to the performance measures and become self-disciplined in audit work. I also touch upon the gender inequality in accounting firms and discuss how accountants' bodies are instantiated in professional work. My critique for existing literature comes from a practice theory perspective to perceive audit work as constituted in concrete practices. There is a neglected attention in studying the impacts of the relations and interactions between one another in audit work. Different norms are implemented in different practices of doing the work. I summarise my reflections on the existing literature from three perspectives.

The current research recognises the significance and necessity of linking context with the professional's conduct (Anderson-Gough et al., 2002). Cooper and Robson (2006) highlight the importance of locating the site to accounting firms to study how accounting standards are translated to accounting practices and how professional identities are shaped and transformed. Studies tend to perceive the accounting profession from an institutional field level, and the literature treats accounting professionals as homogenous subjects from the field level analysis. The notion of context and notion of conduct are seen as two separate entities. However, the notion of context and conduct is not in a straightforward cause and effect relationship. The context is embedded and instantiated through professionals' practice in daily work. I suggest in this study that more attention should be paid to the work practices and we should not attribute the notion of context as an external cause for explaining professionals' conducts.

The existing accounting studies have paid attention to the structural constrains of gender issues in audit work. The research focus is oriented towards investigating how the performance control mechanisms result in unequal status between male and female accountants. However, I see the gender issue as not based on the dichotomy of male and female bodies, but constituted and reconstituted by practices. Moreover, less attention is

paid to audit work from front-line auditors' voices to examine their real working experiences and their well-being in audit work.

Moreover, the current studies highlight the technologies of control in accounting firms and focus on what is measured in accounting professional work. The consequential implications discussed in the literature tend to focus on the dark side of the performance management, such as the instrumental game playing, and the politics involved in becoming an audit professional. There is a need to examine how different norms are implemented in real audit practices and how professionals work on themselves in practices.

Chapter 3: Theoretical background — practice as the ontological stance to study audit work

3.1 Introduction

Based on my reflections in Section 2.6 with regard to the existing literature related to the audit work and profession identity, I propose we need a "practice" idea to understand the relationship between the context and the conduct in studying audit work and the audit profession. The existing literature generally uses terms such as the structure, the institution, the field to denote the notion of the context. The literature also perceives the accountant as a subjective individual influenced by the social structure. This approach, nevertheless, imposes a demarcation between the individual and the structure to understand the social phenomena, and makes it difficult to examine how the individual translates the wider social contextual forces into the self, and how the individual's identity is shaped and transformed. Moore (2013, p.16) in the book "Still Life" reflects,

> "forms of subjectification and the technologies of self, while engaged with the normative and with distributions of power, cannot completely bind people to identities, particular forms of the self or external powers. What remains open, unforeclosed, unfinished is present in its active possibility."

The presence is initiated in the acts (Lambek, 2010). The act brings into play something new in the world (ibid., p.50). The analyses of the macro forces, the field, the structural constraints, in my view, may not *per se* allow a comprehensive examination of the auditor's life and the practices entailed in doing the audit work. The limiting focus on the macro structural constraints in the accounting professional life also presumes a fixed and repetitive reproduction of the audit work without regard for the vitality of the work life, and thus overlooks the nuanced and subtle changes initiated in practitioners' practices.

Based on these arguments, in this study I draw on practice theory as an ontological and epistemological tool to understand the social phenomena, in my case, the audit work. Practices constitute the context in which human life transpires (Buch and Schatzki, 2018). Taking a practice-based approach, I examine how audit work is carried out every day, how the norms and rules are shaped and shaping the work and the front-line auditor's identity. This ontology takes a close look at the auditor's work life, rather than adopting a rigid structural approach in viewing individual and structure as two separate entities.

The practice theory used in this research rejects a conventional rigid structural and cultural idealistic approach in studying audit work, which perceives auditors as homogenous subjects. In this research I give priority to examining the daily interactions in which auditors learn the craft of doing the audit work (Westermann et al., 2015), and pay attention to the lifeworld of auditors to study auditors as human beings shaped in and by audit work practices. I take seriously the practitioners' experiences and voices in studying audit work.

This chapter introduces the ontological framework of practice theory that informs this study. For this purpose, in the first part of the chapter I review the current uses of the notion of practice in accounting literature. This survey of the literature allows me to appreciate there are various understandings of the notion of practice in the accounting literature. Following this reflection, I explain what I mean by the notion of practice in this study and elaborate on the notion of practice in Schatzki's practice theory. In the second part I propose a normative understanding of practice, drawing on the work of practice theorists, such as Rouse, to complement and strengthen Schatzki's idea. The normativity in my study refers to the fact that practitioners learn rules and norms embedded in the practice. It comes from practitioners' day-to-day acting and interacting in holding account to one another in audit work. Auditors learn how to do the work through practising. In the third part of the chapter I describe the enabling effects of using practice theory. I discuss the critical significance of studying different narratives constructed within practices of work. I also explain how the use of practice theory influences a particular way of doing research, which involves the researcher's participation in the object of the study and the researcher's self-reflexivity on the methods employed in studying it.

3.2 The notion of practice used in the accounting research

In the accounting domain, various studies employ the term "practice" to refer to professionals' conduct, behaviour and activities. The term "practice" is widely used; however, the term "practice" is not theoretically informed and there is a paucity of studies explaining the term "practice" in accounting research. Before explaining the notion of practice theory in Schakzi's terminology, I provide a brief review within the existing accounting literature concerning the usage of the concept of practice.

The term "practice" appeals to the management accounting and organisation strategy scholars. In the management accounting field, the notion of practice is employed to

emphasise the day-to-day activities and actions in organisations. Ahrens and Chapman (2007) argue that the current research drawing on the governmentality theory and actor network theory (ANT) has paid much more attention to the programmatic strategy than to the real actions in daily accounting practices. The practice-related concepts in the notion of governmentality are primarily concerned with the "putative origins of actions" rather than "action itself" (Ahrens and Chapman, 2007, p.5). Similarly, the use of the notion of practice in the actor network theory (ANT) is much more relevant to examine the programmatic potentials and ambitions of the assemblages in the network, rather than the formation and the enactment of the network in the temporary assemblages (Ahrens and Chapman, 2007,p.8). The observation by Ahrens and Chapman (2007) calls for more research in studying the real work, the actions and activities accountants perform in the organisations within a local situation.

Ahrens and Chapman (2007) have recognised the significance of practice theory in studying how the management accounting system is implemented and interplayed with the objectives of the organisation. Their study shows how the calculative accounting figures – the forecast of the consumption of different menu groups' items, the gross margin of individual dishes and the financial profile of the restaurant – are mobilised by restaurant managers to evaluate and redesign the menus to fulfil the restaurant's different objectives. They coined the term "situated functionality" to depict the way in which managers utilise the accounting figures to realise the organisational unit's objective. The term "situated functionality" is then extended to the management accounting system in the organisation, contributing to the term "structures of intentionality" describing an interwoven process whereby the management accounting system is shaped by norms and understandings in different units of the organisation (ibid., p.15).

In Ahrens and Chapman's study, the term of practice reflects a practice level of the management control system on a day-to-day basis. Ahrens and Chapman (2005) differentiate the strategy level of work by senior management and the operational level of "crafting" the strategy in local management teams in the organisation. From a practice-based approach, they focus on examination of the crafting of strategy on a daily basis. The term "crafting" is the idea theoretically borrowed from De Certeau (1988), who sees the distinction between the strategy conveyed by top management level and the tactics employed by the local actors. This difference between strategy and tactics highlights the power relationship between the powerful actors and grass-roots actors within the organisation. It shows the potential of studying locally situated actors' adjustment and

resistance towards the head-centre's strategy plans, local actors' innovative action and its impacts on organisational strategy.

The notion of "situated functionality" of management accounting is further extended in the study of private equity (PE) practices. Nama and Lowe (2014) examine the situated functionality in a PE firm, where skilful analytics draw on accounting numbers to attract potential investors and make judgement on the investment opportunity. They extend the term of situated functionality to study the interrelationship between accounting practices and fundraising, deal sourcing activities.

In other organisational control literature, the notion of practice is utilised in study organisational culture which is perceived as constituted in practices of management control. Ahrens and Mollona (2007) argue the organisational culture is shaped by practices rather than perceived as a systematic symbolic order. For instance, in the steel factory, diverse cultures are shaped on different shop floors, where workers may pursue various objectives. The focus on stability in the heat of the machines contradicts with a focus on electricity costs. The diverse focuses correspond to larger aims pursued by the factory, targeting the quality of steels or a short-term financial profit.

Based on my review of the literature, I notice that the concepts of actions, activities, behaviours are often interchangeable with the notion of practice. Although the papers I reviewed attempt to employ practice theory in studying management control practices in organisations, the interpretation of the practice theory is focused on linking the functionality of the accounting numbers with the objective achievement within the organisations. The organisational objective influences the practice; however, it does not constitute or determine the practice. I will later explain the notion of practice understood from a normative dimension. The practice is determined by various factors such as understandings, objectives, and embodied effects of doing the activities (Schatzki, 1996).

Furthermore, in existing literature the understanding of practice normally points to the ground-level activities, such as in the use of crafting the strategies. There seems to be a division between the strategy level of management and the implementation level of the everyday practice. However, in practice theory, there is no such differentiation between macro level structure and the micro level ground floor activities (Schatzki, 2011;Schatzki, 2016). The strategy is understood as a process of formulating and strategising (Seidl and Whittington, 2014).

Whittington (2011) points out different uses of the notion of practice in current accounting and management literature. Such plurality of understandings has rendered the concept itself ambiguous (Whittington, 2011,p.184). He instead recommends drawing on practice theory, such as Rouse (2007a), to conduct research paying attention to the shared practice, rules, norms, individual agency, materials, and language (discursive) practice (Whittington, 2011,p.185).

There is limited accounting literature providing a systematic explanation of the notion of practice. In the current accounting literature, there are several studies borrowing Bourdieu's practice theory in studying professionalisation and management accounting practice (Baxter and Chua, 2008;Carter and Spence, 2014;Spence et al., 2017). However, these studies are focused on the application of Bourdieu's practice theory in interpreting the collected data, drawing on terms such as capital, field, or habitus to explain a social phenomenon. These studies also perceive practices as settled "background" explaining the professional's behaviours rather than examining how the practice is constituted.

We also need to differentiate between the practice of research and the practice of accounting practices the research explores. This further leads to a self-reflection of the research practice by the researcher herself. Researchers rarely address the notion of practice in research practice. Taking Ahrens (2009)'s study for instance, there are limited descriptions of how the fieldwork is conducted, and accounts of how the researcher's practices of data collection and observation are carried out. It seems to portray an objective detached observation of the happenings in the organisations without the researcher's excessive involvement in the research settings. Readers may not develop a full understanding of the background in citing specific interview quotations in the analysis.

To address these issues, the next section introduces Schatzki's practice theory. Schatzki (1996) provides a clear explanation of the notion of practice from a normative perspective. I draw on his interpretations of the practice and connect with the audit work literature to understand the terms in Schatzki's practice theory in a concrete way.

3.3 The notion of practice in Schatzki's practice theory

Schatzki provides a systematic understanding of the concept of the practice. In his explanation, practice refers to "organised nexus of activities" (Schatzki, 2001,p.4) and it involves a set of rules, a pool of understandings, and teleo-affective structures (ibid.,p.58).

Social life is composed of nexuses of practices and material arrangements (Schatzki, 2005).

Schatzki understands the notion of practice from a normative dimension. The practice is organised by certain rules and norms. Rules and norms refer to various explicit or implicit formulations that prescribe, require, or instruct activities to be done and said (Schatzki, 2005,p.471). Rules and norms are observed in practice, but not as separate entities detached from practice. It involves interpretation and understanding of how activities should be carried out and what constitutes the right thing to do in practice (Schatzki, 2001,p.60). Thus, following rules is a social practice (Taylor, 1993).

For instance, in audit work, rules and norms include explicit formal accounting and auditing regulations and standards, quality control guidelines inside the accounting firm; they also entail sets of informal rules, such as oral order, guidance, instructions given by supervisors, managers and partners (Dirsmith and Covaleski, 1985). The informal rules may involve some implicitly tacit "rules of thumb" concerning dress codes, deadlines of an audit project (Coffey, 1994), allocation of audit tasks and responsibilities, gender relations (Carmona and Ezzamel, 2016) and norms of social pecking order (Guo, 2018).

Auditors learn how to do audit work properly in daily practice. The understandings of how work is done encompass basic technical knowledge of terms and techniques learned from examinations (Power, 1991), course books and trainings, as well as some practical understandings of the work (Robson et al., 2007). For example, auditors learn in actual practical work how to use audit software, how to talk with different ranks of colleagues – audit peers, managers and partners – and different ranks of people from auditees, how to impress, persuade and argue with clients (Anderson-Gough et al., 1998;Guénin-Paracini et al., 2014b) how to react to clients' queries, critiques and scoldings (Guénin-Paracini and Gendron, 2010), how to fill in timesheets (Anderson-Gough et al., 2001), how to collect audit evidence, exercise one's judgement and scepticism, how to conduct site visits, how to behave well and talk properly, and how to cheer up a team and take care of audit team members[3] during a pressured audit season.

Apart from the rules, norms and understandings of doing in practice, practice also embodies a teleo-affective structure (Schatzki, 2005). The teleo-affective structure is "an

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[3] This is based on my fieldwork observation.

array of ends, projects, uses (of things), and even emotions that are acceptable or prescribed for participants in the practice" (Schatzki, 2005,pp.472-473). Teleo-affective is combined from two words, the first part comes from the word teleology which is orientation towards an objective, and the second from the word affectivity which is related to affects and emotions. To clarify the term of teleo-affective structure, Schatzki (2001, p.60) explains,

> "What makes sense to a person to do largely depends on the matters for the sake of which she is prepared to act, on how she will proceed for the sake of achieving or possessing those matters, and on how things matter to her; thus on her ends, the projects and tasks she will carry out for the sake of those ends given her beliefs, hopes and expectations, and her emotions and moods."

Schatzki argues there is an affective dimension of the practice, in which the embodied knowledge and emotions are shaped. As the term teleo-affective suggests, the goal for a practice is coexisting with a person's beliefs, hopes, expectations, and emotions. Apart from the purpose that directs an activity, a practice is embodied and made intelligible via emotions and moods. This view on understanding the notion of the practice rejects a duality in perceiving the emotions as pure subjective character of an individual, detached from the social environment. The emotional state of the practitioners is generated through the interactions with other people in doing the work. This constitutes part of a normative understanding of the practice, which relates to people's embodied responses towards the implementation of the norms in the practice.

The practical significance of emotions within practice is often neglected in the notion of the logic of practice in Bourdieu's views (Schatzki, 1997). Practice is determined by the logic of practice (Bourdieu, 1990). The logic of practice is perceived as the logic of rationality and teleology. The overall end in the logic of practice is to maximise the actor's capitals including the economic, social, cultural or symbolic ones. However, later thinkers in practice theory such as Schatzki (2001) maintain that the practical intelligibility includes two dimensions, i.e., purposes of the activity and embodied affects aroused in practice.

Schatzki (2002) provides two detailed examples of Shaker's village herb production practices and Nasdaq day trading practices respectively to show there are different norms and values embedded in different practices of work. Different practices in different organisations and places are constituted by different meanings and understandings of how to act properly.

For instance, in the village of Shaker, a sense of religious conviction and community sharing penetrates the village's farming activities. Labourers in the village perceive farm work as religious sanctification and the soil as a religious pledge. Thus, the herb production constitutes the religion devotion in a communal village. The purpose of the production practices is not purely for individual gains, but for encouraging an equal sharing among villagers (Schatzki, 2002,pp.86-88).

In contrast, the operation of day trading practices at Nasdaq Market follows a radically different working value. There is no religious belief; instead, the day traders are extremely keen on pursuing short-term profits through rapid and volatile prices of stock share. Day trading practices need very quick, nimble minds and hands, and traders judge the transactions based on immediate information that has a real effect on the stock price of the trading day. The business report, expert evaluations and prospects for companies in the long run are generally dismissed by day traders. In contrast to Shakers' commitment to shared property, a sense of free individual pursuit of gain is much applauded in day trading practices. The ability to earn as much as possible within a limited time is seen as the gold standard to evaluate one's worth and success. The sense of money, success and personal esteem is highly valued in trading practice, and one needs to compete with others and outsmart others in order to feel esteemed at work (Schatzki, 2002, pp.162-170).

To relate to the audit work, the teleo-affective structure in the audit work can embrace various ends, purposes and affects. For instance, delivering audit reports on time (Anderson-Gough et al., 2001), serving the clients well, making money (Spence et al., 2017), gaining promotion rapidly (Kornberger et al., 2011), enjoying an audit career, achieving audit expertise, improving audit skills, receiving clients' and other people's acknowledgement and satisfaction, serving the public. There is also a variety of acceptable emotions at work, such as comfort (Pentland, 1993), fear (Guénin-Paracini et al., 2014a), fulfilment, helplessness (Lupu and Empson, 2015), tiredness, blame, insecurity, trust, care and protection[4] etc.

The practice theorists, such as Schatzki, argue that these different ends, aims, emotions are all carried with practice. There is no overarching structural ends or objectives that predetermine the work before the practices are initiated. The crucial point is to study how the audit work is carried out and how practices shape the norms and rules, rather than

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[4] This is also based on my fieldwork observation.

presume the rules or norms are pre-fixed. Drawing on Taylor (1985), Schatzki explains how to understand the norms and normativity being shaped within the practice (referenced by Schatzki,2005,p.470),

> "The actions, mental states, and language that have previously composed a given practice articulate and hand down a "semantic space" that establishes the meaningfulness of whatever currently transpires in the practice, current actions and mental states perpetuate this semantic space, in which future actions and mental states will also be meaningful. Practices, in short, institute spaces of intelligibility in whose terms they themselves proceed. When someone participates in particular practices, her life and relations to coparticipants are beholden to these practices' semantic fields. By virtue of their semantic spaces, practices thus constitute the site of the social: all social life inherently transpires as part of these practices."

In this quotation, Taylor uses a different term, "semantic space" to explain the meanings underlying in the practice, in which people acquire an understanding of what constitutes "the right" thing to do, how to do particular things, and how to behave properly. We should be careful that the term here, "semantic space" does not imply a separate entity or property processed by actors. The normative understanding of what is right do, is developed through participation in practice (Schatzki, 2002,p.84). In my study, the key is to investigate how such semantic space is shaped and reshaped by the organi-sing of the everyday audit work.

In addition, the enactment of practices involves material arrangements. The materials constitute the practices and the way in which these materials are used also reflects the values of the work, and how the work is supposed to be done well. For instance, the audit work is conducted with certain audit technologies and communication messengers. The timesheet, mobiles, scanners, many original account documents, audit working files, letters, envelopes, signature and stamps, calculators, tea mugs, teabags, bottles of nutrition foods such as goji berries, and chrysanthemum[5] etc are all observed in my fieldwork. Moreover, auditors tell jokes, employ certain clichés and slogans (Anderson-Gough et al., 1998), idioms, allegory and metaphors in talks[6]. These linguistic concepts and objects form part of audit practices. They provide certain clues in knowing how auditors conduct audit work and how they experience daily audit life world.

I have elucidated the notion of practice from Schatzki's practice theory and applied the terms in Schatzki's to interpret the audit work. The rules, norms, understandings of the practice, and teleo-affective structure are elements within the notion of practice. It helps to

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[5] These objects were observed in my fieldwork.
[6] The idioms and jokes are also part of observation.

provide a normative view of understanding practice following certain rules. In my study I use practice theory to perceive the audit work as constituted in everyday auditors' sayings and doings, but in this study I do not consider these theoretical terms as generic categories to summarise my fieldwork data or provide a way to repackage my data to fit in the academic terminologies as some previous studies do (Nama and Lowe, 2014).

I use practice theory as my ontological stance to investigate how audit work is constituted by practices and shaped by certain rules and norms, and how practices further influence auditors' understandings of what is the right "way" to do the work. There is a concern related to how one perceives the norms or rules within practice, and how one knows the norms and rules within the practice in audit work. To answer this question, I will in the next section explore the notion of practice from a normative dimension. This examination is crucial, as it determines how I conduct the research in terms of my epistemology of the study, and why I conduct this research, in terms of its contribution to understanding front-line auditors' work experiences, auditors' identities, and professional values and knowledge constituted by day-to-day audit work practices.

3.4 A normative understanding of practice in practice theory
3.4.1 Normativity in the notion of practice

Following the above-mentioned explanation of the need to discuss the relationship between the norms and practice, in this section I elucidate the notion of practice from a normative dimension as an ontological stance in studying audit work.

Practice is organised by a set of rules and norms. According to practice theorists,such as Schatzki and Rouse, following a rule is a social practice, rather than a given objective fact (Taylor, 1993). In terms of how we undersand the relationship between rules and practice, there are two strands of thought in discussion of the normativity of practice: one perceives the notion of practice as cognitive rule-based, arguing the practice exhibits a regularist pattern of the activities (Turner, 1994); the other views practice from a normative dimension, arguing that the norms and rules are rooted within the organisation of the practice itself (Rouse, 2007a). In this study, I adopt the latter view, seeing auditors learn rules and norms of how to do audit work properly through an engagement with other people within the practice.

The term, the regularity of the practice, under Turner's understanding, means that the practice follows a set of rules and norms, and thus practice is supposed to exhibit a set of regularist patterns among different people (Turner, 1994). Turner refutes the possibility of exhibition of the same pattern among actors, as he argues learning a rule is a cognitive issue. Turner believes that because different people have various mental processings in mind, there is no guarantee that different people can share the same understanding of the rules, thus there is no such regularist pattern of the practice. As Turner (1994, p.13) argues,

> "The concept of shared practice – the "social theory of practices" – requires that practices be transmitted from person to person. But no account of the acquisition of practices that makes sense causally supports the idea that the same internal thing, the same practice, is reproduced in another person. Every causal account which attempts to establish sameness leads to ludicrous results."

Turner doubts the validity of the notion of practice because there is no uniformity among different people acting in the exact same way (Turner, 2001, p.129). However, Turner has overlooked the interactions and engagements between one another in learning how to do the practice properly in a daily setting. In Turner's view, learning a practice is an objective observable fact, rather than an experience (Buch and Jensen, 2018;Rouse, 2018).

For practice theorists such as Rouse and Schatzki, practice is regularist because there is a normative organisation within the practice itself. The regularity of practice does not refer to a cognitive rule factually based exhibition of the exact same pattern of activities among different actors. Instead, practice is in itself normative, as it is governed and shaped by certain norms of what constitutes the right thing to do. In terms of how actors learn the rules, Rouse (2001, p.199) argues,

> "Actors share a practice if their actions are appropriately regarded as answerable to norms of correct or incorrect practice. Not all practitioners perform the same actions or presuppose the same beliefs, but some are subject to sanctions for actions or beliefs that are inappropriate or otherwise incorrect."

The term "sanctions" in the quotation refers to various interactive performative processes that make the actor subject to the rules. The term implies numerous ways of offering approval and disapproval in explicit or implicit manner. The form of sanctions varies from daily oral guidance, encouragement, criticism, blame, scolding to formal explicit punishment or denouncement when a rule is breached. What matters to the notion of practice is the interactive performances that shape mutual accountability discursively. As Rouse argues, "performances are integrated within the practice not by a shared semantic

content or behavioural similarity but by complex relations of mutual interaction"(Rouse, 2007b, p.5). For Rouse, it is performances "subject to sanctions" that matter to practitioners to know whether a particular act is appropriate or not under certain circumstances. There is a performativity in relation to understanding how people learn the rules and norms. The normativity in practice is established based on an interdependence in performing (Rouse, 2018, p.20):

> "people act in ways dependent upon appropriate alignment with what others do and their circumstances. Others nevertheless often resist or avoid the anticipated alignment, and the circumstances are often recalcitrant. Confronting resistance or recalcitrance, we typically adjust what we do, whether to align with others, call for them to adjust, or change the circumstances. Others confront similar alternatives, since their performances also depend upon a mutually supportive pattern of practice. Participants in practices *need* to establish and sustain supportive alignments among their performances and circumstances, or else give up on their participation or its significance. Doing so is nevertheless an often fragile achievement only maintained through ongoing adjustments of performances and reconstructions of circumstances."

The performativity in the notion of practice suggests a sort of collectiveness in practice. Barnes (2001, p.29) argues that we perceive practice not as mere bodily enactment, but as constituted and reconstituted through intentional interactions between human beings (ibid., p.29). Practice is defined as "socially recognized forms of activity, done on the basis of what members learn from others, and capable of being done well or badly, correctly or incorrectly" (Barnes, 2001, p.27). The practice is inculcated through interactive performances that make us accountable for each other, as Barnes (2001, p.32) suggests,

> "What is required to understand a practice of this kind is not individuals oriented primarily by their own habits, nor is it individuals oriented by the same collective object; rather it is human beings oriented to *each other*."

Schatzki shares his view with other practice theorists, to see the normativity, such as correct or incorrect, just or unjust, appropriate or inappropriate, embedded in the organisation of practice. He perceives the notion of normativity in a more general manner, as what is acceptable and enjoined (prescribed, expected) in practice (Schatzki, 2017). Organisations of practices circumscribe the actions of those because practice is normative in character and people are sensitive to normativity. As is explained (Schatzki, 2017, p.33),

> "Because practices are normatively organized, people who participate in given practices tend to perform actions that are acceptable or enjoined in them. Some of these actions satisfy rules – explicit directives, instructions, and admonitions – that are at work in these practices. Others make sense to perform in pursuit of tasks,

projects, ends, and combinations thereof that are acceptable or enjoined in the practice. Still others are animated by emotions that are acceptable or enjoined there."

Schatzki (2017) illustrates this argument with the example of becoming a doctor based on the study conducted by Dall'Alba and Sandberg (2010) and Dall'Alba (2009). In the case of doctoring, people carry on with this practice differently. There is a more science-oriented way of being in which the doctor maintains a distance from the patient, in contrast with a more humanistic-oriented way that puts great emphasis on caring and talking (Schatzki, 2017, p.36). In this case, it is crucial to note that the understanding of a practice is organised in a form of narrative account describing how a performance is supposed to be conducted: certain ways of acting as a doctor is recognised as behaving properly in the practice, but certain ways are not favoured. The discursive acts of approval or disapproval take place in carrying on a practice, and such discursive justifications are all parts of a normative organisation of the practice.

The disapprovals and corrections take place when the actions are misaligned with the normative requirements in the practice. The site of misalignment constitutes the normative organisation of the practice. How and whether to continue the practice in response to the misalignment shapes how the practice is negotiated and reproduced. As Rouse points out, for some participants who choose to opt out of the practice, the withdrawal from the performances creates new issues for the remaining participants (Rouse, 2018). The issues related to "what the practice will become, with consequent effects upon how to understand and assess past performances" (Rouse, 2018, p.20).

There is critical potential emerging from the misalignment in the practice (Rouse, 1999), as the ongoing production and reproduction of the practice asks for a continuity between the actions and the justifications of the actions (ibid.). The narratives built within the unfolding of the practice provides a critical dimension to know what this practice is about, what is mattering and significant to this practice and how people hold account to the practice. The discussions, critiques, responses surrounding the practice form as a critical self-reflectivity in the practice of doing.

The central aim in this section is to explain the relationship between the rules and the notion of practice. A normative dimension to understand the practice see the rules and norms rooted and embedded within the practice. The norms do not exist separately from the actual doings of the practice. In this case, Schatzki maintains that there is no unified

external structure governing people's actions. The norms are enacted through the praxiological instantiations (Coulter, 2001). Thus, relating to my research for studying audit work and the norms in everyday practices, it asks the researcher to attend to the everyday auditor's doings and sayings at real site work, to follow auditors and listen to how they interact with others and explain what constitutes the right thing to do at situated locations.

It also calls for the researcher to attend to the internal discussions of how the work is carried out, what activities are better or worse – about practitioner's judgement and evaluations towards their way of doings. There is a contextual reflexivity (Pols, 2006) by the auditors that shapes the organisation of the audit work. I discuss this point further in Chapter 4 about how practice theory instructs the epistemology of the research.

3.4.2 Ontonorms

From a normative dimension to interpret the notion of practice, norms are sustained in everyday practices. What makes practice crucial is actors holding account to what is at stake in its ongoing reproduction (Rouse, 1999, p.12). The norms of the practice are enacted through the practice rather than the norms being perceived as a unifying concept. Mol (2013) advances the notion of "ontonorms", oriented towards the situatedness of the practices. The notion of the ontonorms explores how mutiplicity of different practices produces different norms and values in doing.

Mol (2013) looks at how different Dutch dieting techniques enact different versions of food and its relationship with one's body. The ontonorms in this case refer to different norms incorporated within the management of diet, which range from minding your plate to enjoying your food. The multiplicity of norms suggests different ideals targets with the dieting techniques, which associates to different advices on how the body might be improved. Mol illustrates that different dieting techniques engage, enact, and invoke different realities of the matter of food and the matter of the body.

In the dieting practices, the matter of food is portrayed as different things in different diet techniques. When the food is figured as fuel to the body, the client is required to measure the calories consumed in each meal. Here, the keen sense of controlling and disciplining one's body matters more than a sense of pleasure of food that the body can delight. Furthermore, when the food is classified and designated with different codes of preferences

within the domain of health, people must choose the food between the codes such as "preferable", "middle way" and "exception" to tell healthy from unhealthy food. People have to face the tension of choosing the food between the preferability in health and the desirability in enjoyment.

To challenge the convention to see the body as something that needs being strictly controlled, there emerges another radically opposite dietary advice focusing on "enjoying your food" to manage the relationship between the body and food. In previous suggestions on counting the calories and selecting food from the designated preferred categories, these approaches all portray the body as some source of the danger people need to caution. Enjoying your food repertoires nevertheless suggest the opposite: the body is not bad, and one learns to attend to what one eats and have a feel about the body on what one has eaten. Therefore, the body here is not regarded as danger, it is viewed as pleasure and part of life.

In two different layers of norms intersecting in dietary advices, one calls people to control and discipline the body and food; whereas the other reminds people of the attitude of pleasure and self-care in eating food and cultivates a good habit of cooking and eating. Under these different dieting practices, the criteria for success also diverge. For instance, in the repertoire of enjoying the food, "weight loss" (Mol, 2013, p.386) only suggests part of success but not all. There are other indicators, such as the care intervention to the body, being factored in to consider the success of dieting.

As Mol (2013) suggests, she does not provide a straightforward definition of what is ontonorms. The idea of ontonorms aims to help researchers to focus on the situatedness of the practices under investigation. Different practices have different concerns of what constitutes the proper way to act. This term is closely related to the notion of practice to understand it from a normative dimension. It suggests the researcher to experiment with the term and attend to the real situations to find out what norms are in different locales.

3.5 The notion of practice matters

After explaining the notion of the practice in my study and further elucidating a normative understanding of the notion of practice from practice theory, I discuss the advantages of using practice theory as my ontological stance of studying audit work. I argue there are three reasons why the notion of practice matters. First, the idea of "practice" becomes the research subject matter, and it helps to shift the attention from a binary view of institution

versus individual to the site of practice. This relates to how we perceive the social phenomena, what and how we investigate in the fieldwork. I explain in my second point, that the practice-based research has a political engagement. By studying the situatedness of the enactments of the rules, it raises critical questions of the normative order of the practice, by which, it leads reflections on which way of act works better, which not. This conversation contributes to emancipatory potentials in transforming the practices within the practice community.

Linking to my study of audit work and accounting professionals, the notion of practice also matters, in terms of how we grasp the concepts such as professionalism and professional knowledge. This is my third point of perceiving professional knowledge as learnt through practice rather than depicting it as a mental cognitive transfer process.

Lastly, the practice-based research advocates an awareness of self-reflexivity and sensitivity to reflect on the research as a practice. It calls attention to how the academic knowledge is produced and constituted by my way of conducting research. For this point, I briefly discuss it in this chapter and Chapter 5 gives a full account of the process of the fieldwork study.

3.5.1 Practice as the research subject matter

Practice theory mobilises an ontology to study social phenomena through the lens of the practice rather than through the lens of the structure or the individual. The practice becomes the research subject matter. This is one of the crucial advantages of incorporating the notion of the practice in my study. The practice theory used in this study addresses the conventional dichotomy in analysis between the structure and the individual, between the macro and the micro.

Taking the traditional institutional theory as an instance, research is calling for more micro-ground level of work studying how institutionalism inhabits daily work (Barley and Tolbert, 1997;Barley and Kunda, 2001;Barley, 2008). It has been noted as a blind spot in the institutional theory that overlooks an internal construction and configuration of the institutional ideas. Willmott (2018) questions the critical potential of institutional theory, because institutional theorists pay attention to the legitimacy of the grandness in the society, such as poverty alleviation and income inequality, however, they have not closely examined the actual organising practices in the constitutive process. This critique

corresponds with Barley (2008, p.510) , who suggests to "bring the work back" to study organisational life:

> "Institutions and actors meet in the throes of everyday life. In this sense, as the British might say, everyday life is institutional theory's coalface; it is where the rubber of theory hits the road of reality. For over 30 years, the coalface has lain largely idle while institutionalists have sought their fortunes in the cities of macro-social theory. As a result, there is plenty of coal left to mine. What we need are more miners."

The current institutional theory pays attention to the social structure or the maintaining of the social order, as the term "coalface" suggests; it fails to show how exactly contextual factors are translated into daily life and have profound effects on actors' behaviour and identity (Blue et al., 2016, p.159). It is observed that varied ways can be performed in each domain of practices under the same cultural milieu or field (Rouse, 2007a). Norms are transmitted, produced, and reproduced through a dynamic working and reworking of activities rather than set as priori given. Therefore, the local coordination and enactment of the norms matters much more than the legitimacy of the norms. Practice theorists thus contend that the practice becomes the foci for the research investigation. The notion of practice mediates and reconciles the binary between the social structure and the agency issues (Rouse, 2007a).

The penetration into actors and practices is beneficial to study the organisation heterogeneity and practice variations, which further leads to the transformations of work (Lounsbury, 2008). As Berger and Luckmann (1967) put it, institutions shape people's practices, but it is also people's practices that constitute (and produce) institutions (Barley, 2008). The common routines of everyday life enable the profound change because institutions and their underpinning logics are sustained, altered, and extinguished by individuals in concrete social situations (Powell and Colyvas, 2008, p.276). Smets et al. (2012, p.879) explore the microprocessors of institutionalisation. As they argue (ibid.), "the origin of such change is inherent in praxis, in the 'doing' of an activity, and it is the practitioner performing the activity who is its initiator". These theorists see the point of "practice" as a lens to tackle the agency initiating the institutional change. In other words, practice theory highlights an agency potential in ordinary people and actors through which the acts of change take place. People act normatively in the practice, but individual actors are not simple "institutional automatons" (Battilana and D'aunno, 2009, p.47)

The primary goal of using practice theory is to change the way of enquiry into social phenomena. It reframes the research question into examining practices rather than perceiving social phenomena from a dichotomist view between structure and agent. The research attention is drawn to the social practice itself, and it asks, how people become the carriers of the social practice or how social practice requires certain kind of meanings, skills, or competencies. Reckwitz (2002, p.257) argues practice theory provides the researcher with a heuristic device, a sensitising framework for empirical research in the social science which rejects a reductionism of the cultural explanation of the social phenomena. In terms of the concrete approaches of how to investigate the practices, I describe it in Chapter 4 and Chapter 5.

3.5.2 The critical engagement within the practice-based research

Other than using the notion of practice to address the current dichotomy of the structure and the agency issues in social sciences, doing practice-based research has critical engagements for reflecting on how the actual work is constituted and reconstituted, what kind of power relationships are embedded and enacted in the practice (Contu and Willmott, 2006), and how to make the organisational work better from an emancipatory dimension. This relates to further transformative acts within the notion of practice that initiates the change inherent in the "praxis" of doing.

Following a normative understanding of the practice, the investigation into how the work is carried out in daily settings and what norms and rules are implemented, can facilitate discussions on the organisation of the work, and reflect on which practice works, which does not, within the practice. Rouse argues that the critical arguments are not emergent from elsewhere, but come from the practice within (Rouse, 1999). The engagement with practice-based research from a normative dimension opens a narrative discussion of the organisation of practice. The different narratives construction within the practice, provides a critical lens to know what a practice is about, how the norms are challenged and contested (Rouse, 1999). The conversations of what might be good in the existing practice, what might not, provide a public exchange of the narratives of practices, rather than treat them as an argumentative style of accounts (Mol, 2008, p.76). As Mol suggests (ibid., p.77),

> "Adding on stories is more likely to be a way of raising ever more questions. How might what went wrong here be prevented elsewhere? How could we transport what was successful here to other sites and situations? And if there is nothing to be

done, if nothing is likely to lead to any improvement, then stories may be a source of consolation."

This enterprise constitutes an ongoing narrative practice. It refers to a practical engagement with the activities, rather than assume the "right" as settled nor to impose value judgement as a detached commentator.

It is a researcher's political and moral responsibility to attend to the real practices and reflect critically on the different practices and different values instantiated within the practice. To use Mol's proposal of ontonorms to study dieting as an illustration (2013, p.381), the discovery of the multiplicity of enactment of the norms leads further reflections on "what are goods and bads relevant to different ways of enacting?", "how to value contrasting versions of reality?", "Which version might be better to live with? Which worse? How, and for whom?". This reflection poses normative questions, and it is politically and emancipatorily engaged. Rouse (1999, p.18) well recognises the significance of the intelligibility of critical alternatives,

> "an appropriate response to worries about irresistible power and seamless ideology is not to seek secure grounds for criticism, but to engage the specific forms of domination that trouble us to articulate imaginative, insightful and effect criticisms of them, and to forge specific alignments and solidarities with others who share (or might come to share) such concerns."

The conversations about different narratives of the practice provide a self-reflectivity in the practice of doing things. It asks for the researcher's participation into the real work to investigate the situatedness of the practice. The primary task for me as a researcher thus is to participate in the real life practice and "speak with people", rather than "speaking for people" (Alcoff, 1991) with a given pro-positional perspective.

3.5.3 Knowledge production within the practice

Practice embodies and contains certain forms of knowledge. The term knowledge, from a normative understanding of the practice, refers to a kind of practice-based view of knowledge, which is rooted in the former experience and an understanding of the concrete situation. It is based on "the ability to interpret, identify, and apply forms of tacit knowledge to a situation" (Buch and Jensen, 2018, p.100). In this sense, the knowledge involves the professional to interpret, evaluate and judge the relationship between a problem and its context.

This construct of knowledge embedded in the actual practice is different from the view that perceives knowledge as a purely cognitive mental acquisition of concepts and contents. As Rouse construes the normativity as a sort of mutual accountability, learning of what is acceptable to do, what is proper to act is inherently constituted within the practice and it is obtained through a participation in a social practice. In this manner, "learning is not about transfer because there is nothing to be transferred; instead, learning is about transformation as practitioners transform social practices or are transformed themselves by the social practices in which they participate" (Buch and Jensen, 2018, p.101).

The practice-based learning entails mental activities, bodily activities, states of emotions, the background knowledge of rules, facts and values. These elements are interconnected with one another and inhabited within the practice of doing. The knowledge cannot be reduced to a single element detached from the practitioner's embodied participation. Reckwitz (2002, p.253) explains the relationship between the notion of practice and knowledge,

> "For practice theory, this knowledge is more complex than 'knowing that'. It embraces ways of understanding, knowing how, ways of wanting and feeling that are linked to each other within a practice. In a very elementary sense, in a practice the knowledge is a particular way of 'understanding the world', which includes an understanding of objects (including abstract ones), of humans, of oneself. This way of understanding is largely implicit and largely historically-culturally specific – it is this form of interpretation that holds together already for the agent herself (the carrier of the practice) the single acts of her own behaviour, so that they form parts of a practice."

In this study, my knowledge of audit work is produced in my actual participation in audit practice. Willmott (2003) points out that social science is not about the study of social action per se, but the study of method. What is suggested is a recognition of "how our own knowledge of action is mediated by the methods that render that action accountable as action" (ibid., p.213). Willmott's concern calls for a reflection of how different methods, the "technologies" of the research produce the knowledge in this research. To think of the social science research as a social practice, it asks for the researcher's own reflexivity on how the analysis is enacted and is dependent upon a particular way of seeing and thinking. It requires "a modest and self-critical attentiveness to our own partiality and situatedness, and to our accountability for what we say and do" (Rouse, 1999, p.18).

I refer back to the awareness of the reflexivity and sensitivity of the researcher's (my own) situatedness and contingency in Chapter 5, depicting the experience of how this study is

carried out, and how the processes of the negotiation of accesses in each stage influences my analysis of the findings in later chapters. In this sense, I intend to reveal how the knowledge and meanings emerge from a "process of becoming" rather than "being forced through a cognitive mechanism in which the 'subject' ('I') is set apart from 'object' (the 'I''s perception of the situation)" (Willmott, 2003, p.233).

3.6 Discussion and summary

This chapter provides and explains the ontological framework I use to study audit work and the auditor's identity. I use the notion of practice from practice theory, largely drawing on Schatzki and Rouse' work, to understand the notion of practice from a normative dimension. The normative perspective of understanding practice enables viewing audit work as constituted and reconstituted by different practices of doing at local settings and investigating the makings of the front-line auditor's identity through auditors' doings and sayings with one another in audit work to learn how to conduct audit work properly. It corresponds to my research question of examining how audit work is carried out and what norms are implicated in different practices of doing the work, and its relation to the making of front-line auditors.

Using notion of the practice as the research subject intermingles the conventional binary between the structure and the individual to study social phenomena and shifts the researcher's attention to practice. In this research, it means I follow and participate in day-to-day audit work to learn practising audit and the way of organising within the working practices, to observe auditors' doings and to listen to their conversations with one another. In the process of deeply immersing in the real interactive work, I learn what audit work is about and what it requires me and other auditors to do.

The normative understanding of the practice does not depict the rules or norms as pre-given facts. What it appeals and enables is a careful attentiveness towards the real constitution and configuration of the practices at situated locations. Different ways of practising the audit work may shape and reflect different values of what constitutes the right way to do at daily work. It does not take for granted a form of overarching and transcending professional logics or values transportable between different sites of audit work. Practice theory calls for the researcher's participation and engagement in the real work.

The normative dimension of understanding the practice also entails a refreshed view in perceiving an actor's body, mind, emotions, and knowledge. They are all elements carried within the practice. Thus, auditors' embodied features, such as physical and emotional status at work, the bodily actions and inarticulate way of acts, becomes a focus for investigation into what it means to be an auditor.

Practice theory also proposes a unity between practice and theory. It means the theory in the research is a theorising practice embedded in the research fieldwork experience. It cannot be separated from the researcher's situatedness and embodiment in the research. In this manner, it asks for the researcher to develop an awareness of sensitively reflecting on the technologies of the research that constitutes the knowledge produced in this study.

Following the explanations of the relationship between the rules and the notion of practice, I discuss in the next chapter the ways of knowing the norms and values embedded in the audit work. This concerns the practical strategies I use in actual settings to learn how to act properly at the audit work. I also describe the concrete methods employed in this research and reflect on how I present the findings, in what approaches. Chapter 4 asks and answers how practice theory informs and influences the methodology of the research: how to study practice in real social settings.

Chapter 4: Research epistemology — using Praxiography to study audit work

4.1 Introduction

The previous chapter focuses on practice theory as the ontological framework for this research. Practice theory suggests the notion of practice as the research subject and perceives it from a normative dimension. Following the ontological stance, this chapter aims to explain the epistemology of the study. It asks and answers: How does practice theory inform my way of conducting research?

I draw on the notion of praxiography in the article "Pathways to Practice: Praxiography and International Politics" written by Bueger (2014) to develop my epistemology and methodological approach. I use praxiography to study how audit work is done, how norms are shaped by and shaping the audit work and how it relates to the making of an auditor.

Praxiography suggests the researcher shifting the fieldwork attention towards the notion of practice and paying attention to people's everyday sayings and doings at field sites. I employ certain concepts in practice theory to sensitise one's observational lens in actual fieldwork, such as norms, timespace of the practice, and the teleo-affective aspect. I do not treat Bueger's praxiography as a settled rigid epistemology template; instead, I develop my own practice-based methodology based on the situatedness of the fieldwork and connect it with theoretical framework of practice theory and epistemology of praxiography. It is a recursive and iterative process in developing the epistemology based on the actual field work.

The researcher's reflexivity is crucial for conducting fieldwork in my case. I keep reflective on the actual happenings in the field and adjust the approach employed in the field. I also contemplate the appropriateness of the theoretical framework based on the fieldwork and my own situated identities implicated in the process of generating and collecting data. I have found three suitable strategies of data collection that are sensitive to my observation lens: focus on timespace of the practice, attention to deviation and controversy in the field, and following objects and artefacts, including the language idioms and allegories.

In this chapter I explain the notion of praxiography and then draw on certain concepts from practice theory in Chapter 3 to sensitise the fieldwork observations. The sensitising concepts formulate a practical strategy for my data collection and analysis. In addition, I contemplate on the researcher's (my) reflexivity as a fieldworker. I discuss concrete methods used in data collection and reflect on my "being" in the process of generating the data. Following Section 3.5.3, I argue the data production in this study is produced through an embodied engagement and participation in the real audit work. I consider using the auto-ethnographic accounts in reflecting my engagement with the auditors and writing the analysis.

4.2 From practice theory to the notion of praxiography

4.2.1 Practice as the observational lens

In Section 3.5.1 I explain that practice theory prioritises the notion of practice as the research subject matter. To connect ontology with epistemology, Lynch (2013) has recommended changing the ontology to onto-graphy. It is a call to turn ontological themes into topics for a distinctive kind of empirical research without the necessity to settle the research question through a "pre-theoretical decision" (ibid., p.444). The appeal of the deflation of ontology pays primary attention to the down-to-earth and mundane activities that enact certain theoretical concepts in practical settings. It prioritises the investigation on how realities are instantiated in actual specific circumstances.

Praxiography is the term employed by Bueger (2014) to reflect on the methodological implications of using practice theory (Cetina et al., 2001) as an ontology to study social phenomena. Bueger calls for taking the practice turn seriously and conducting actual practice-based empirical studies rather than employing the notion of practice as a bandwagon term (Corradi et al., 2010). As Bueger (2014, p.385) argues,

> "The discussion of methodology (or better: the practice of doing practice research) is at the heart of the practice theoretical project. It is not an add-on to the development of vocabularies. To the opposite: it is what the so called 'practice turn' is all about."

The term praxiography is thus advanced and it indicates the notion of practice as the key observational focus. The approach adopts the strategy of "looking down" (Bueger, 2014, p.389) into activities in practices. As practice theory perceives social phenomena as enacted by local practices, the strategy of looking down highlights a apprehension of the

local and non-coherent activities rather than a search for the big system and the abstract principles (Bueger, 2014, p.389). As Shove and Walker (2014, p.46) write,

> "It is to see society _not_ as an outcome of intersecting systems, like geological forces pressing this way and that, but as emergent from, and defined by, social practice."

Following praxiography, the observational focus in the fieldwork, thus, is directed towards bodily movements, speech, actions, and usage of objects. It is suggested to attend to what is immediately accessible in the surrounding environment to study practice and its use of artefacts. Hence, the researcher needs to observe, watch, listen and record carefully what is going on in the environment (Bueger, 2014, p.388).

In Bueger's view, praxiography is, by its nature, an interpretative and qualitative research approach, which is in principle aligned with other methodological approaches, such as ethnography, ethnomethodology, conversational analysis (Bueger, 2014, p.388). The distinction between them comes from the emphasis and procedures in observation. As Bueger (2014, p.385) describes,

> "While 'graphy' signifies the common task of describing, recording and writing about a distinct phenomenon, in difference to ethnography, praxiography is less interested in ethno (culture) but in praxis (practice)."

Culture in praxiography is perceived as constituted and reconstituted by daily practices. On an interpretation level, Bueger explains that praxiography still needs to tackle with the implicit background knowledge embedded in practice (Bueger, 2014, p.388). A crucial point is to apply suitable approaches to reveal the implicit background knowledge, such as norms and understandings embedded in the practice. Bueger (2014, p.389) suggests,

> "The solution of praxiography is to attempt to identify moments in which participants in a practice tend to articulate implicit meaning themselves."

It is the task to "identify moments" that requires a researcher to develop her own interpretive approach to study practice and reflect on the approach in use in my study. In terms of the solution to the interpretive task, Bueger refers to the approach employed by Nicolini (2009) of developing sensitising concepts from practice theory as fieldwork strategy. Nicolini argues that practice theory provides a coherent theoretical package for empirical work. A researcher can use practice theory as a theoretical apparatus in terms of providing _sensitising concepts_ (Bueger, 2014, p.385, italic added to emphasise).

The strategy needs reworking through the researcher's actual experiences and practices of doing practice-based research. It suggests that the fieldworker draws on certain concepts in practice theory to sensitise the observation, but the actual selection of sensitising terms are based on the fieldworker's "learning by doing" (Bueger, 2014, p.386) approach in the fieldwork. Therefore, using sensitising concepts in one's study cannot be isolated and detached from the researcher's own fieldwork experience and practice. The fieldwork - "practice" of doing practice research itself also sheds light on understanding how the practice under study is performed in real situations.

In the next section, I explain the sensitising concepts used in my study. I draw on three key notions from practice theory as clues to conduct the fieldwork and analysis. They were recursively developed through my own fieldwork experiences. The sensitising concepts work as observational tools: focusing on the timespace of the practice, attention to deviation and controversy, and following objects and artefacts including language idioms. In Chapter 5 I will provide a detailed account of the actual fieldwork experiences and my reflections.

4.2.2   Sensitising concepts in studying practice
4.2.2.1   Practice as temporal (and spatial) activities

In Schatzki's practice theory, "timespaces" constitute an important feature for practices (Schatzki, 2010b). The practice takes place at a certain situated site and within a specific time scale. It is explicated that "human activity should be understood as an indeterminate temporalspatial event"(Schatzki, 2010b, Introduction, p.X). The timespace of practice is instantiated and enacted through a practice. In practice theory, for instance, the experience of time is the experiences of practices (Shove, 2012). The relationship between time (space) and the notion of practice are constitutive and interdependent. There are some empirical case studies exploring the temporal dimension of a practice.

Orlikowski and Yates (2002) propose to investigate the time dimension of practices within organisational studies. The notion of time is perceived as a temporal structuring of practice (Giddens, 1984) rather than as pure individual schedule or habit. Orlikowski and Yates (2002) suggest the perception of time not as an object entity, but as closely related to different practices of organising the work. Their study suggests involving a normative dimension to help understand the notion of time constituted by the practice to study how the perception of time is produced within situated practices.

A practice-based understanding of time examines how time is used, managed, negotiated, reproduced, and modified through daily activities and practices. How time is used within the organisations is closely related to the norms of the organisational practice: what it means to be a professional in organisations, how time is communicated, negotiated in practices of work, and whether practices are questioned and challenged by practitioners. For instance, Brannen (2005) demonstrates a sense of stress in losing control for women employees in the process of negotiating the boundary between work and life with her partner. The organisational changes in practice are relevant to the temporal experience of the employees, which further impact what they do in daily work.

Southerton (2006) studies the temporal organisation of the daily life and argues that the temporal dimension is constituted by different practices. Different practices produce their own temporal demands, and these different temporal demands intersected with each other. For instance, eating out activity requires a coordination and synchronisation of different people's schedules, which may further rule out the engagement of other performances of activities in life (ibid.). Southerton (2013) calls for empirical attention to the temporal conditioning of everyday practice.

Blue (2018) advances the understanding of temporality in hospital practices to initiate sustainable inner changes in hospital energy consuming practices. Previous studies claimed that the hospital had little control over the energy consumption, so that the responsibility came from the external systems and technological changes. Blue (2018) critiques the conventional approaches reliant on the promises of renewable energy sources or technological innovation for carbon reduction to reduce energies in hospitals in the UK. It is advised that we need more careful understanding of the timing of hospital practices and their connections with other activities in everyday hospital life, in order to understand how energy demand is made in daily practices (Blue, 2018).

The research project "Institutional Rhythms" (Blue, 2017) examines how timings of hospital practices, such as the schedules between departments, hospital opening times, and peak time workload, are implicated in the process of generating energy demands. Blue (2017) suggests reducing the energy demands in hospital through its own temporal organisation and coordination and connection in practices. For instance, certain actions were taken to reconfigure the working arrangements, such as, running energy-intensive services outside of peak time activity and rescheduling visiting hours and deliveries to reduce congestion, in order to save energy and cost.

The time demands, people's perception of time, and the rhythm and pace of work are produced by organisational practices. For instance, in my fieldwork, there were conflicts between my intention to use the time to observe and interview auditors and the auditors' priority to complete the assigned work within certain amount of time. There is an issue of time negotiation in the fieldwork and the audit work, which shows how auditors use the time, and make sense of what work it is important to do. Auditors are also influenced physically and emotionally by the time demands of audit work. I give a further account of the details in Chapter 5 and Chapter 6.

4.2.2.2   Attention to deviation and controversy

Practice follows certain rules and norms. Schatzki perceives the practice as people who participate in given practices tend to perform actions that are acceptable and enjoined in them (Schatzki, 2017,p.33). There are moments of sanctions and violations of normativity, for instance, in moments of "subtle expressions of disapproval", and "floggings and hangings" (ibid.) in practice when people do not follow what is required or accepted. Following a normative practice lens, it is from practices that people start to learn certain knowledge of what is the right thing to do.

For a researcher as an outsider of the organisation, it becomes a challenge to know implicit rules and norms embedded in practices. Bueger emphasises employing opportunities of moments of crisis and controversy to understand such implicit knowledge when norms are contested and disputes arise (Bueger, 2014,p.395). In his view, in crisis when disruptions take place, implicit knowledge becomes explicated and articulated at these moments. As Bueger (2014,p.397) argues,

> "In situations of controversies we can more easily see practices at work, as actors are forced to justify what they are doing. Justification means that texts and representations of why a distinct practice should be used are produced. In taking the justificatory texts and representations as a key source and investigating how controversies are settled and closed we can learn more easily about the background knowledge of practices."

The attention to moments of deviation, conflict and disruption shares some basic ideas of ethnomethodology which focuses on investigating the process of making sense in daily activities with regard to how norms are developed, maintained and changed (Feldman, 1995,p.8). It is assumed in ethnomethodology that people engage in daily activities without

an explicit explanation of the norms, but disruptive moments and events provide a chance to expose the taken-for-granted norms in daily activities.

The acts of giving accounts, such as the conversation starting with "why didn't you do…" becomes crucial in perceiving and redressing a deviation when it takes (Feldman, 1995,p.11). By announcing certain behaviours as not appropriate, there is a series of conversations going on and ensued, explaining why some acts are inappropriate and what is needed to adjust and correct. The process of negotiation on understanding the proper way of doing things becomes the researcher's observational and analysis focus.

Feldman et al. (2004) employed the idea of opposition in their analysis of the stories to reveal the implicit and underlying understanding and logics of activities. In my study, I borrow the notion of opposition and I perceive deviation and conflict as an account to understand an appropriate act of the practice. As explored in my own fieldwork experience, the rounds of being given a refusal in obtaining the access and the moments of criticising the behaviours of junior interns provide a clue in knowing what is right to do from "doing wrong". As Feldman et al. (2004,p.151) argue,

> "Elements of the stories often have meaning based on what they are implicitly contrasted with, in other words, what they are _not_. For example, a sign saying "Exit" only has meaning in the context of other signs or other potential signs that say "Entrance". […] In the same way, a storyteller can create a sense of what is right about something without ever talking about it, only talking about what is wrong with its opposite. A story of good management, for instance, might begin with a discussion of bad management."

In my fieldwork, the identity of being a young student and an auditor intern not experienced in audit work becomes an advantage for me. The audit practitioners I worked with did not assume I had already grasped all tacit knowledge in audit work. Working with other interns and junior staff, I attended to various kinds of suggestions, clues, and critiques given to us in daily practices to let us know how to behave right in audit practice. I also noticed who gave the orders and suggestions, and the reactions from the audit staff.

The chances of deviations, disruptions and challenges taking place within the practice provide a further reflection on how practices are questioned, responded to and how they can be further developed and modified. As Bueger (2014,p.396) argues,

> "Participants in a practice discuss and argue about whether the new situation can be accommodated into existing practices, adjustments need to be made or new practices need to be introduced or invented."

There is potentiality for novelty emerging from the existing situations in the event of disruptions and deviations. Feldman reflects, the special lens given by deviations and interruptions is more than a simple socialisation process "in which those who know tell those who don't know what they can and cannot do. It is, instead, a much more complex negotiation about what actions mean and which actions fall into what categories" (Feldman, 1995, p.20). In maintaining and reconstituting the rules and norms of the practice, the actors also simultaneously reproduce, develop and modify the institutional realities that envelop these actions (Feldman, 1995).

This section focuses on the moments of deviation, conflict, and controversy as a way to discover the norms underlying a practice. In disruptions, certain implicated norms are made explicit and articulated through people's justifications. These justifications provide the researcher with an observational lens to know the norms of the practice, the critiques within the practice, and the emerging potential new ways of doings within the discussion of what is right in practice. In my fieldwork, my focus was oriented towards the tensions taking place in the forms of blamings, complaints, arguments, and ivories by auditors. I explain it in Chapter 5 and Chapter 7.

4.2.2.3   Following objects (including language idioms)

Schatzki's practice theory (2010a) rejects a demarcation between humans and non-human things and it considers non-human things as part of constituting the practice. The site of social is constituted by nexuses of practice and material arrangements. Material here includes artefacts, organisms, and things, which are inextricably intertwined within practice (Schatzki, 2005). As Schatzki (2002, p.21) argues:

> "Although it is possible to define social order as nexuses, it is unpropitious to define social orders as arrangements simply of human lives. The context-forming arrangements into which coexisting humans are woven encompass artefacts, other living organisms, and things in addition to people."

The notion of coexistence suggests removing the boundary between human life and non-human things and studying the relationship between humans and non-human things within the activities of practice. Star (1999) points out a neglected area with regard to studying "things" in conventional ethnographic work. She asks how to study the interaction between

keyboards, embodied features and languages affected by standardisation of the technology (Star, 1999, p.379). Bruni (2005) examines the enactment of non-human things such as software and clinical records in hospital working environments. He argues that nouns like "flags, dollars, or shops" acts as more than mere indexical expressions, what matters is to investigate how these objects and nouns are related to a flow of social acts (Bruni, 2005, pp.361-362). How the objects are activated and enacted constitutes the practice in terms of how the work is conducted.

Bruni (2005) also suggests taking a natural approach in the fieldwork, which means taking up the things in the course of events taking place. For instance, in shadowing EPR used in clinics, he reflects, "letting the software guide me through the organisation and confront me with other actors and processes, whether human or artificial" (ibid., p.363). Rather than forcing researcher oneself at a given position, the natural approach is more attentive to "things on the way" that "arising out of the actuality of incidents" (Masschelein and Todd, 2011)

In my fieldwork, I focused on the objects observed in my fieldwork surroundings, such as the paper written notes, the arrangement of chairs and tables, tea bags, and medicines. It also includes a certain linguistic idioms and metaphors in auditor's conversations. The linguistic constructs (Bueger, 2014) in daily conversations can work as signifiers to illustrate the meanings of actions in audit work.

4.2.3 Summary

This part of the discussion reflects on how practice theory influences and informs my research methodologically. Based on practice theory, I have developed three strategies for conducting praxiography: focus on the timespace of the practice, pay attention to deviation and controversy, follow objects and artefacts emergent in daily activities. The three strategies work as sensitising concepts to guide my fieldwork attention and they are interlinked to understand how audit work is done in my fieldwork context.

In the course of developing strategies to do practice-based studies, I reflect that the praxiography does not provide a predefined and readymade template which researchers can naturally draw on and apply with. The data collection and analysis process are iterative and recursive that I need to correlate my ontological stance to my reality of field encounters and navigate through the whole process to figure out which parts of practice theory are

germane to my own experience in the fieldwork. The negotiation of the access issue and actual fieldwork navigation are illustrated in the following chapter.

Before giving a detailed account of the fieldwork, I explain and reflect on the use of the methods, and then further discuss the writing approach adopted in this research. I highlight data production is constituted by the practices of fieldwork. My participation as an audit intern is not separated from the observation of the audit work. I discuss the embodiment of doing the fieldwork, and then I explain and incorporate auto-ethnography as a writing method to reveal encounters in the fieldwork.

4.3 Data collection as an embodied practice of studying audit work

4.3.1 Concrete methods in collecting data

I mainly used ethnographic research methods and techniques in my study to collect data. The methods include participant observation, formal interviews and informal dialogues with auditors and auditees discussing their daily audit practices. I was involved in audit projects, so I was able to shadow and watch auditors at work in different places upon approvals. The informal talks took place at various locales in both physical and virtual space, such as in meeting rooms, and talks over mobile messengers (WeChat, see Chapter 5 for detailed accounts).

I talked with auditors on buses or trains, had lunches in working places or outside restaurants, and communicated with one another after lunch walks, in toilets, in corridors, at weekend afternoon coffee and shopping time. I also reflected on my daily observations and thoughts with auditors I worked together with and listened to their feedbacks and interpretations. I collected some auditor ego-notes, such as an audit intern's working diary and a senior auditor's notes on evaluation of different audit staff. I took photos of audit working paper and the layout of working space.

4.3.2 Data production as embodied practice

Chapter 5 provides a detailed summary account of the ten-month fieldwork experience. Before describing my fieldwork experience, in this part, I draw on certain anthropology literature to highlight the fieldwork as an embodied practice, and the data is produced and constituted by a researcher's practices and experiences in the field. The embodied research methods (Thanem and Knights, 2019) are crucial in my research findings.

The notion of "radical ethnography" (Rose, 1990) suggests a fieldworker to fully engage with the participants and attend to one's own voices and emotional encounters in the field. Radical ethnography rejects a detached and uninvolved attitude towards the objects the researcher studies (Rose, 1990, p.40). It critiques a conventional prefixed doctrine method that intends to control and hides ethnographers' own emotions and experiences in the process of data collection. As the anthropologist Fabian (2006, p.148) argues, "speaking about others needs to be backed up by speaking with others". These studies suggest an embodied and attentive engagement with different forms of livings at the research setting.

The embodied account for a researcher's own being and emotional experiences in fieldwork has epistemological worth and significance in research (Davies and Spencer, 2010). Experiences such as awkwardness, doubt, and anxiety can all provide clues to knowing. Koning and Ooi (2013) illustrate how their awkward encounters in the fieldwork enable a further fuller understanding and representation of features of the groups and communities in their studies. They regard accounts of awkward encounters as a type of inclusive reflexivity in the fieldwork. It is suggested that the exposure of such accounts will enhance the trustworthiness and the quality of the ethnography work.

The emotion of anxiety is reflected by the anthropologist Cook (2010) as a gift in her fieldwork to study meditation practice. She recalled the experience in acting as a Buddhist nun in a Thai monastery. The difficulty in soliciting the verbal talks from the meditators stimulated her to reflect on her own meditation practice through a learning by doing process. The doubt and anxiety emergent from practising meditation provided relevant knowledge about the meditation practice.

The anthropology literature takes seriously the researcher's being and reflections in the fieldwork. The encounters in the field and the researcher's identity, emotions, and embodied learning in the process of doing the fieldwork have epistemological implications in producing the knowledge.

The reviewed literature is relevant to my study considering my time and being in the audit firm to learn audit practice. It was crucial to reflect how my body and emotion is implicated in the data collection process and how my identity is shaped through the whole process. The argument for contemplating on a researcher's practice in the field also follows practice theory to consider the research as a social practice and the teleo-affective

dimension of the practice. The later chapters will shed light on my experience in the field and how this experience has shaped and supported the findings about the audit work.

4.3.3   Using auto-ethnography to write data

To reflect on the researcher's fieldwork experience and to reveal the emotional encounters in learning the audit work, I take a different writing approach (Gilmore et al., 2019) to give a voice of myself in presenting the findings. There is a trend in the accounting field to adopt auto-ethnography as a research method (Haynes, 2017b). I follow the call and draw on other anthropologists' work to reflect how to do the auto-ethnography.

Ellingson (2006) encourages researchers to write accounts of their own embodied features in the process of producing and collecting data. Researchers represent their bodies by drawing on all senses experienced at the field site, and then interrogate these bodily signifiers and link them with the entire research processes of interviews, analysis and interpretation (Pullen, 2006). Ellis (1999) puts forward a "heartfelt autoethnography", in which researchers recognise the influence of their own subjectivity, emotionality on research, and further reflect how data was generated through the collaboration and interaction between the researcher and the researched. The narrative accounts of the fieldwork life honestly express the unexpected moments, serendipity, one's intuition, fears, self-doubts and pains at the field (Behar, 2003).

The confessional style of writing entails potential risks of being open. As Ellis (1999, p.672) reflects, "there is a vulnerability of revealing yourself, not being able to take back what you've written or having any control over how readers interpret it". However, the embodied writing reveals how the research is carried out, how the access is negotiated, and how the data is collected and analysed. It also tells the reader about the identities of the researcher (Ronai, 1992a, 1995). The writings in auto-ethnography allows oneself (the researcher and the reader) to resonate with the story, reflect on it, and become a part of stories (Ellis, 1999, p.676). It adds educative significance and weight to the study.

In terms of the writing style, Ellis (1999, p.679) encourages the researcher to adopt a unique creative writing by allowing the researcher herself to become immersed in the data and producing artistic texts (Ghodsee, 2016). Ellis et al. (2011) resist the conventional criteria applied to evaluate ethnography research. In auto-ethnography, the focus of generalisability moves from respondents to readers, and it is always being tested by readers

as they determine if a story speaks to them about their experience or about the lives of others they know (Ellis et al., 2011, p.283).

4.4 Discussion and summary

Following the ontological stance of using practice theory, this chapter draws on the notion of praxiography as the epistemology for this study. Praxiography perceives practice as the research subject and focuses on the everyday sayings and doings of practitioners.

The practicality of implementing the idea of praxiography in fieldwork needs to be developed by the researcher (myself) according to what I have encountered in real situations. I have discovered three practical strategies within praxiography to sensitise my observational attention: focus on the timespace of practice, pay attention to deviation and follow objects and artefacts including linguistic constructs.

I have explained the concrete methods I used to collect data, and then reflected on the data generation process as an embodied practice. In this research, data is collected and generated through an interaction and collaboration between the researcher (me) and the researched (auditors). My experience of working as an intern provides a route to examine how audit work is done in the settings where I was located.

The chapter ends with a discussion on employing auto-ethnography as the writing method to reflect my experiential engagement with audit work and auditors. The auto-ethnographic writing can provide the reader with a vivid account of the happenings in the field and illustrate the researcher's fieldwork practices in data collection and generation. The practical experience of conducting praxiography and reflecting on the researcher's being implicated with the analysis is one of the contributions I make to the qualitative accounting literature.

Chapter 5: Learning to do audit work — navigating in the field

5.1 Introduction

Following the explanation of the praxiography in Chapter 4, this chapter delineates the practical experience of conducting praxiography in the fieldwork. In this chapter, I write about the ten months of fieldwork experience and my reflections of the fieldwork. I provide the reader with a detailed account of the encounters in the field. I describe how my fieldwork was conducted, how I negotiated the access to the audit team to work with auditors, how I was perceived by the auditors in the field, and what approaches I used to cope with the practical issues at different stages in the fieldwork. I also reflect on the writing process in conducting the fieldwork and discuss how the fieldwork experience is intertwined with the analysis and the discussion of the study.

The narrative accounts of the fieldwork experience reveal my emotional heartfelt moments in the field. Through these embodied experiences in the field, I aim to illustrate how my practice in the field is intertwined with the process of learning about the audit work and the data is generated from my encounters with auditors and participation in the audit work. The experience and challenges in obtaining access to working with auditors reflect how audit work is carried out. This provides certain clues to the analysis and discussion about audit life worlds in later chapters (Chapter 6 to Chapter 8).

I first provide a summary report of the ten months of fieldwork in this chapter, and then delineate my navigations in the field to negotiate access to the audit team in different stages - the pre-stage contact with the gatekeeper of the accounting firm, the formal starting of the fieldwork and renegotiation of the access, until the official departure from the field. I then reflect on my being as a fieldworker and a field writer and discuss the issues to report the fieldwork. I end this chapter with my reflections of the fieldwork presentations in the post-fieldwork period.

5.2 Fieldwork summary

My fieldwork spanned ten months in total, which started on 12 November 2016 when I returned to China until 12 September 2017 when I returned to the UK and readapted to a university lifestyle. I spent five months doing participant observation and the other five months interviewing auditors. However, this allocation of the time was not pre-planned

before embarking on the real fieldwork. It turned out to comprise different stages of doing interviews and participant observation due to the access issue.

It required prolonged and continual efforts in negotiating and renegotiating the access to working inside the audit team. The participation observation in total summed up to five months, and it covered three different stages. I have worked in two accounting firms, and I delineate the access negotiation in Section 5.3 with regard to the unexpected access negotiation issue in the field. In total, I worked for 18 weeks inside audit teams. The 18 weeks consisted of four separate stages – 2 weeks from 14 November 2016 in Firm Lian, four weeks from 30 November 2016 in Firm B, 8 weeks from 27 February 2017 in Firm Lian, and another two weeks from 24 July 2017 in Firm Lian. At each stage, I worked every day with auditors in the audit team, including the weekends.

During the time between stages of the participant observation, I interviewed auditors outside working hours. In total, there were 41 interviews conducted over the fieldwork, including 35 interviews with auditors and 6 interviews with financial accountants on the client side. Appendix 1 exhibits a breakdown of the interviews.

The time between different stages of participant observations has facilitated the adjustment of the interview topics based on my previous stage of working as an audit intern. I was able to communicate and exchange with auditors about my observations and my experience working inside the audit team and listen to auditors' feedback and their thoughts. In such process, I have shifted the focus of my initial inquiries, which auditors described as "too difficult and big institutional questions to answer", towards their first-hand knowledge of their working life which auditors were happy to share.

Moreover, the interviews worked as an exchange and sharing of the working experience between interviewees and me to discuss our understandings of the daily work. At later stages of interviews, most informants came from my co-workers inside the firm, thus the topics focused on our mutual experiences of the work. The interviewed auditors accounted to me their interpretations of the incidents at work and expressed their understanding of what constituted the right thing to work.

In the following section, I narrate my fieldwork experiences with regard to how I obtained the access to working with auditors, what challenges I coped with in each stage and my emotional encounters during the process of attempting to learn audit work. I learned

lessons from the refusals from the audit firm and auditors. I argued these lessons not only shaped the strategies of connecting with auditors, but also exhibited to me what matters in the audit work, and how to behave properly in the firm and in the audit team. These experiences are worth reflection as they provide the epistemological implications to the findings of the study.

5.3 Navigations in the field

5.3.1 Pre-stage access obtained, winter 2015, taken-for-granted for the fieldwork access

After I decided to examine the practices of audit work, the primary task was to locate a field working site where I could closely observe and work with auditors. I can then watch what they do and say, what tools they use in audit work, for what purpose, and atmosphere. It turned out extremely easy for me to find an accounting firm (Firm Lian) to negotiate the access issue with a partner face-to-face.

Relying on my mother's business network, I was able to contact the partner Meng working for Firm Lian during the 2015 Christmas vacation back in Dalian. Firm Lian is a local accounting firm, based in my hometown city Dalian, a mid-second-tier city in the north-eastern part of China. The firm had around 120 auditors and six accounting partners specialising in audit services. The firm had historical roots in my hometown. I call Meng - Partner Meng, or Uncle Meng in Chinese context, via my mother's business connection with him.

My mother used to be a financial controller of a local enterprise. She has known the partner Meng since the early 1990s. Meng is three years younger than my mother, in his mid-fifties. He looked smart, with his hair cut in a black crewcut the first time I saw him. The good business connection between my mother and Meng enabled me to meet him personally in his office. We had fifty minutes' talk and I explained to him my research topic, aims and the access I intended to obtain. I declared that I hoped to observe auditors' daily work, take notes of the work and conversations inside the audit team. I would tape some interviews after I obtained the final approval of the interviewees. The initial contact with Meng seemed smooth. Meng gave me permission to work as an intern inside the audit team in one of his audit projects and promised me I could contact him again after I formally initiated the fieldwork in the coming year.

I gave Meng a copy of consent form for participant observation and interview due to the ethical requirements by the university. Meng accepted the form easily. The acceptance and the trust from Meng were not established upon the consent form we signed. This is indicated in his response to my requirement of the signing form, "your ethical form cannot guarantee any actual confidentiality, even at signed form." Meng did not trust so much of the signature of the consent forms, but more of whom I am, where I come from and from which family I come.

Meanwhile, Meng orally made several requirements for me. I listened carefully and noted down in my notebook, for instance, the anonymity for listed companies and confidentiality of my observant role with the clients. I agreed with Meng's requirements. However, we did not arrive at an agreement in terms of the access to audit software used by the firm because I was not a formal employee of the firm. Meng suggested I could look at working files upon obtaining permission. I felt throughout our conversation that it was possible to negotiate for a fuller access to the audit work in the future actual fieldwork.

I took for granted the fact that I had, with little effort, obtained access to a suitable accountancy firm that welcomed my work. I returned to the campus and reported to my supervisors in January 2016 with comfort and relief for obtaining the access, which was generally regarded as a concern for qualitative accounting research. A slice of uncertainty did flash through my mind concerning the appropriateness of the firm. Nevertheless, I did not contact other larger firms but solely sat on campus and waited for the official start of the fieldwork.

I sensed a certain working atmosphere inside the audit firm Lian. I saw traces of water-stained office ceilings, and piles of colourful paper folders stacking over each other on the shelves surrounding the public office areas. Some were even stored in 32-inch luggage on the ground. The office working area was rather empty except for a female receptionist and three to four people scattered in the corners.

5.3.2 Unexpected Gatekeeper's resigning, 28 Nov 2016, shocked and ostracised

Stepping onto the flight back to Beijing from Glasgow on 12 November 2016, I was overtaken by an emotional reluctance to leave Glasgow Airport, and my heart filled up with uncertainty and anxiety for the unforeseeable journey ahead.

Colleagues and friends were curious about my emotional reluctance to returning home. There was certain degree of ambiguity in the notion of "home" for me. I left my hometown at the age of 18 for the purpose of pursuing higher education and work in big cities such as Beijing, Shanghai and London. My memory of previous work in a big four accounting firm in Shanghai contrasted with my strangeness and unfamiliarity with the local and hometown accounting firm. After being enclosed in an academic ambience within the University of Glasgow for almost two years, I felt nervous to step out of the comfort zone to meet unfamiliar business people again on an external and unforeseeable journey.

Davies and Spencer have noted that the concepts of "home" and "field" are perceived in psychological terms rather than in geographical ones. The "home" and the "field" are more where the ethnographer experiences to be, irrespective of the actual physical location (Davies and Spencer, 2010, p.24).

My hometown memory stops at 18 years old, whereas Glasgow street names inhabit my mind. I worried about the data of the fieldwork and was not sure of how many people I needed to follow and for how long, and the date for a return to the university was uncertain. I felt scared even lying in my own bed at "home" where I grew up. While anthropologists seek an exotic area for estrangement experiences, I did not step into uncharted territory. On the contrary, I made a "return" – a return to a place I felt both familiar and strange.

The location I had chosen was where I grew up but moved away from for education purposes. The city was both old and new - "old" in terms of the family and private social life, whereas "new" in terms of my lack of much business world knowledge of how audit work is done locally. Nevertheless, I was forced to board the aeroplane by the purchased flight ticket and my PhD thesis deadline. What I did not know then was the shock awaiting me.

I visited Partner Meng two days later, on 16 November 2016.

I was told by Meng of his plan to leave the firm unexpectedly, but I was assured by him that the fieldwork could be carried on, as his resignation had yet to be approved. I followed Meng crossing a wide-open office area of about 400 square metres. We passed through the central packed area with some working accountants raising their heads and looking at me. Meng led me to the very north-eastern corner of the open area, which was surrounded by

six senior female accountants, all in their mid-forties. Most of the tables were empty, as most people were working outside on audit projects. I chose one empty table and sat down beside the senior manager Wong as I knew Wong from the last winter project, during which I stayed with her for two days. She turned herself towards me, "You've come back?" with a gentle smile.

For the first week I stayed peacefully at the table I chose and even came to the office during the weekend when Wong worked overtime. However, when the following Monday came, everything seemed overturned after lunch.

[field diary, 28/11/2016, p.4]

It is my surprise that Meng's resignation was released this late until after lunch. Managers came to know this news. Their faces looked rather serious, not as friendly as I saw in the morning at least, especially the most senior ones around me. The juniors in the middle area seemed indifferent to this news and I assumed some of them even didn't know about it. Meng's leaving means the firm probably will lose some clients in the near future, at least for the manager Wong next to me. Her expectation to take charge of a local client seems crushed, as another male senior manager walked directly standing at front of the desk of Wong, talking loudly, "How is it (the client) possible to change the firm! Where is the consistency (of employing one firm)!" He had a glimpse over me. I lowered my head and looked down. Then I could not catch again their whisper to the ears. I felt extremely embarrassed at the buzzing sound and stood up picking up my mobile pretending to make a phone call in the corridor outside the office.

I stayed for forty minutes outside, assuming the time was long enough and returned to my seat.

The warm kindness in the morning and for several days altogether suddenly changed into an inexplicable coldness. No talks, no jokes and the entire silence surrounded me for the whole afternoon. Four people nearby discussed in a whisper. I sat still, on pins and needles. I know there is nothing wrong with me, but I still bowed my head. I don't know what I shall do: shall I continue to sit here or leave immediately or change to another desk? No one came to me and all seniors seemed avoiding any direct contact with me. Wong next to me picked up her Louis Vuitton bag as early as 3pm, with a word that she has something else to do and disappeared then. One senior aged female auditor sitting diagonally to me kept observing me whenever I stood up to take some water, went elsewhere, or attempted to talk with others. It was not simply unuttered coldness, rather it felt to me as a silent interrogation or a look of resentment. No one "dares" or "wants" to talk with me. When they talked, they just whispered in lowered voices. I attempted to turn around, saying Goodbye, at the end of the working day, to a senior elder female accountant sitting behind me, but received, "actually, there is no need to report to me you are leaving now", ridiculed by her. I wasn't sure whether she was deliberate or not. I felt sad, walked away and knocked at the door of Meng's office. He didn't

smile as much as normally he appeared to me. I understand during a sensitive period he must be burdened. We had just a very quick chat and I left for home.

The fieldwork started with the unexpected news that the gatekeeper partner Meng was leaving. The dramatic "ostracising" event deeply frustrated me. People's reactions to me, a research student, were far from my preparation and expectations. The radical change in behaviour towards me forced me to talk honestly with Partner Meng. Meng is not an articulate person, but our talk on that day lasted for almost two hours until 7 pm in the evening. During our talk, Meng reflected [field diary, 30/11/2016, p.6]:

> "I am sitting in my own office, separated from the public area; but you are there, sort of representing me among them. That's why they treated you in this way. Do you think this is from their true hearts? Perhaps not. Some of them (senior managers) were already called for the talk by the managing boss (partner) because there was fear for them to leave with me. The acts are rather a showing. A showing to the managing boss (partner) that they were loyal to this firm and they wouldn't leave the firm as well. It's rather like another game of "choosing whose side", you know, as happened in the Cultural Revolution, if you could imagine."

I still came to the firm during the next few days, and I felt a need to work out new plans to resolve access to the field. As senior people acted distantly from me, I was not able to follow the senior manager's audit team. One day break at the corridor, when Wong walked up seeing me taking water, she paused and talked with me personally [field diary, 01/12/2016, p.6],

> "you saw yesterday, our work (in the coming audit season) was allocated. If I still audit here (audit for local clients), it is fine for you to go with me outside the firm, but you see I must fly to Chongqing this year for the whole winter, and next week we will set off, I couldn't take you flying there far away."

I felt I had initiated the fieldwork at an embarrassingly wrong point, but the blow inspired me to think how many varied levels of accountants I need to communicate with during the fieldwork. The partner Meng as the gatekeeper opened the initial access for me into the firm, but he was not able to guarantee full acceptance of me from different auditors with whom I was to work every day. In my case, the role of the gatekeeper could be a stumbling stone.

5.3.3 A not very welcome audit intern, Dec 2016, bored and oppressive

After leaving Firm Lian, Partner Meng recommended me to another local accounting firm, Firm B. Firm B is a branch firm of a large Chinese accounting firm. The branch had

around 60 auditors when I visited, and there were two partners and three senior managers in audit service. Firm B is located in the manufacture development zone in the suburbs of the city, where many foreign invested production manufacturers are founded. He asked me whether I could manage a long-distance commute to and from the work, I did not hesitate at all in saying "yes" although I had no idea of where it was located and how far it was.

[field diary, 06/12/2016, pp. 6-7]

> I got up at 5:30 am in the morning to catch the train around 6:30. I washed my face, put bread into a bag and rushed away. "Take a taxi to the station", my mom suggested when seeing me off. I have never been to the development zone, which in my mind was always associated as somewhere "remote backward", in the middle of a rural area and a city. Dark outside, few cars running on the road, the drive was rather smooth. I was too sleepy to talk a word with the taxi driver. He pulled the car alongside the road, and I handed the money over to him, "by the way, could you tell me the exact location of the station, which building it is over there? And which entrance?" He immediately burst into a laugh, surprised, "hah, you have never taken this light railway? You are carrying the large laptop bag, I thought you were working there. Go that way and take the No. 9 line. Remember it, don't take a wrong train." He pointed the way for me.

I was quickly accepted as an audit intern and a PhD research student the first day morning, with the help of the partner Meng's phone-call recommendation and resume that Meng had emailed to HR. I was introduced to the project manager Rong, an early forties female accountant. Her voice was a bit low, and I could tell from her way of speaking, that she comes from some other part of the province. She greeted me but quickly sent me to other junior staff to be instructed and have the software installed on my own laptop. People in the office were not paying too much attention to me as much work was going on.

Auditors in Firm B were not very curious about the aim of my research and my identity as a research student, they seemed to be wondering about the reasons for giving up a "luminous" Deloitte tax transfer pricing work in Shanghai and ending up working in the suburbs of the city. The "don't know why" style of inquiry and the demeanour occasionally questioned my being in Firm B. I overheard the HR person in charge, Gu, talk with the project manager Rong about me, "this girl has stayed in Deloitte before. I just noticed it in her CV." When I asked the junior auditor (Bo) whether he could introduce me to other auditors in the office, he specifically led me to a young female auditor (Bei) with a UK educational background at a similar age, commenting, "I think you two probably have more to talk with each other."

My background and identity of working as a previous international accounting firm's employee and a student in an overseas Western university stood me out at the very beginning. I was perceived as different from the other auditors and other local university student interns.

When I worked with Bei together in Rong's team, except for some occasional chats and laughs with Bei, I was silent from others in the team and doing the assignment allocated to me most of the time. The work was routine but numerous in amount and I had to submit on time, including filling in the account working spreadsheets, such as cash, fixed asset, and business expenses. I was concerned about the time used to observe, take field notes, and the time to work on and deliver the tasks on time. Rong suggested I rent a flat nearby, as other auditors did, for the coming audit peak season, otherwise the commuting hours took away too much time. After Bei knew my circumstances, she was willing to share with me her apartment during the internship period if I needed. Gradually I felt increasingly bored by the amount of the routinised filling of the spreadsheets and became anxious of the time pressure for submitting the work, which clashed with my aim of talking to auditors and observing their work.

[field diary, 19/12/2016, p.26]

I came to the office this morning and met Ms. Gu (HR) asking her the possibility to know some other senior auditors whom she promised to introduce to me at the very beginning. Gu this time seemed less patient, answered in a higher louder voice, "I know your purpose, but unrealistic – too unrealistic (taking a deep sigh). Even if I introduce the senior auditors to you, they don't have that time to talk with you. You look around this office, who are here? Most of them are outside at work. You can't even if you desire." Some accountants sitting nearby turned around and had a glance at me.

After one hour, I tried to come to another younger project manager's (Yao) desk side, hoping to hear about her suggestions because every other suggested to me she was a promising audit manager who was quickly promoted in the firm. She was young, in her early-thirties, and we had a good brief chat yesterday. Her attitude turns serious and formal as well, "everyone is busy. No one can specially care about you. Each team relies on you interns. If you can't finish the work on time, say it early. I would rather suggest you quit today than later during the busy time in case if you cause a lot of trouble for Rong, and others. I can tell you, as long as we are at the site, no one is going to like you - wandering leisurely, and chatting with people."

When the manager Yao pointed out the expectations for interns at the firm, I started to understand many confusing moments taking place during internship, such as the first day

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when Gu greeted me and the other interns, the first sentence she uttered sounded like a serious order, "the work sent to you are all basic work, basic means you follow manager's instructions and work at whichever accounts she is telling to do, and you must finish within the limited time. If you don't finish the work, your upper level cannot as well. Otherwise, all is delayed" [field diary, 05/12/2016, p.7].

The team worked in silence although they sat within the meeting room. When I worked at my laptop, I did not know how others performed in audit work. The time and the speed were the priority because I was reminded by Rong to be smart and deft in following the team's pace in delivering the work, getting on and off the car commuting to the auditee's site. Daily instructions, such as how to clean a tea-stained cup, were also offered by Rong, in a jesting manner. I had to cope with the issue of observing auditors' work in a silent working atmosphere.

> [field diary, 08/12/206, p.14]
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> When I took a break in the afternoon around 3 pm, I walked across the table to the other side, hoping to see what other team members were doing, such as Auditor Ya (a female pregnant auditor with four years' audit experience). I sat beside Ya, who gave me a puzzled face and asked what question I had. I briefly re-explained my research aim to her for knowing how auditors use the working spreadsheet on the software and whether I could be allowed to sit beside her for five minutes and learn from her. We were in low voices chatting, but after two minutes Ya typed on the screen in a blank excel form "don't stand behind, actually it is following last year's method. If you have further question, then ask." I quickly realised it was not a proper way to sit beside her to look what she is doing, presumably too intrusive. Then I reverted to my seat to resume the work quickly. The project manager and another intern were silent.

I only stayed in Firm B for 20 days. I decided to leave the firm after I received a phone call from the project manager Rong on the morning of 23 December morning, criticising me for leaving the firm office at a "wrong" door next to the main gate. I made an apology but explained there were several accountants in the office with the lights on when I left the firm's office yesterday. She mentioned that in the future interns should be instructed to know which door to leave and I was to blame if loss was incurred.

In a future interview with Bei in discussion of this period of audit intern experience, Bei made fun of me but honestly commented [interview notes, Bei, 11/09/2017, p.6]

> "Actually, during your (referring to the author) internship, you were under a nice person (referring to the manager Rong). The leader allocated you in her team, he

would have some considerations. He wouldn't scare you to cry all of a sudden (Bei burst into a laughter)"; Rong is the sort of person who knows equality and wouldn't swear at you as some other managers do. Others, too scary, swearing at us little buddies (我们小伙伴[7]) crying, and criticising. It is normal…but I wonder whether this results from a psychological imbalance at heart; that only by scolding or abusing others, they gain some sense of control and confidence."

Bei also suggested to me that I should reflect on my manners during my internship, that I have displayed myself too explicitly as an external researcher in the firm – visibly walking across the office and having conversations with other auditors. It portrayed that my stance is purely independent from other auditors. Such acts do not follow the good manners in elder senior auditors' minds, such as the manager Rong. As Bei suggested, "it is better to be quiet working on your own, so you do not delay the process, than keep talking, and think in one's own manner and wander around" [field diary, 19/12/2016, p.26].

There were tensions between me as a researcher and the auditors in terms of the work priority. I followed my will to conduct the fieldwork, asking questions and taking notes when other auditors and interns were at work. In audit daily work, the smooth and on-time delivery of the work comes first for audit staff. Mennell (1994) commented on the challenge of formulating an image of "we" in the fieldwork. In my fieldwork, my being sometimes clashed with other auditors. Although I shared the Chinese with auditors, I did not share a working language with auditors and I was perceived as a different other, obstructing the audit work.

5.3.4 "Looking right?" in exploring networks in Beijing, Jan – Feb 2017, being bold

When I was halted in my participation in Firm B, there were no other opportunities for me to gain access to an accounting firm in my hometown Dalian. I was bewildered and anxious at home, not wanting to let my supervisors know I had trouble in the field. There was a friend of my mother who asked me if I hoped to meet some "experts" in audit in Beijing. I followed her guidance and quickly arranged the flight to Beijing after two weeks, in early January 2017.

Through the network of my mother's friend Kin, I was introduced to one of the managing partners, Henry Dong, working for a big four firm in Beijing. I added Kin's WeChat and then Kin passed my name card to Henry via WeChat. I was quickly invited to a new four-

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[7] Translated as our little buddies/peers in her interview's words; in later interview transcripts – the issue of "us"/ "them" is obviously shown in the audit work.

person group chat set by Henry, in which there were other two assistants working with Henry within the WeChat group. I sent my introduction letter and research topics by WeChat. The meeting with Henry was arranged for two weeks' time, a Monday early evening time at 5 pm.

[interview notes, 16/01/2017, meeting Henry Dong]

Henry kindly saw me off to the elevator door and waved goodbye with a nice friendly smile. The door was closing; someone timeously held the door for me to step in. Several others standing beside had a glance at me and nodded to him. When the door was firmly closed, my heavy heart knew the meeting was not very successful.

The 6pm evening Subway Line Two cabins were fully packed. There was no distance between persons. I stood in between but distracted by the last hour's meeting in a magnificent modern high-rise building. I looked down to my awkward high-heeled black boots. Although I seemed to be working on my look to get it right, it seemed I didn't talk right. It was not my first time visiting the Beijing office of a big four firm, but it was my first chance to visit the top floor of spacious senior offices at F25 overlooking the evening skyline of central Beijing. I drank a mouthful of water while sitting on one side of sofa. A few minutes before 5pm, Henry's assistant, a young woman, came in and talked with me for a while about my life in the UK. She recalled her memory of doing a translation degree in the UK several years ago. Then Henry pushed the door and greeted me enthusiastically with his business name. I blushed all of a sudden because I forgot mine. I made an apology. It seemed not a big deal, but Henry followed, "My son has had his own business card since he was 14. If you are a student who does not have business cards, you can print your own business cards, you know."

I was indeed nervous but felt lucky that at least I had read the books when asked by Henry of two books written by Paul Gills and David Flint respectively. I expressed my research interest in exploring the ground floor level audit practice and the hope to hear the voices of daily front line auditors. The interest nevertheless clashed with Henry's suggestions on contacting partner levels' practitioners:

> "People at your age (referring to my age] in the firm are already our managers. What do you think the use in interviewing junior and senior staff? Even for managers, I think they are not qualified to answer. It's 'nonsense' (the English words used by Henry). I think you should really contact various senior partners at accounting firms as the representatives of the first generation of audit people in China to get 'thought provoking' (the English word used by Henry]) views."

The talk was not long. When I asked about possible opportunities for knowing more senior people through his introduction, he suggested I rather send my resume, the introduction letter and interview topics via open internet resources such as Linkedin by myself. The thirty minutes' meeting opportunity was given to me because of the "private personal relationship between him and the friend of my mother, Kin".

> We ended the meeting before the last question he asked me, "By the way, how does your mother know Kin (the introducer)?"

The opportunity to talk with Henry did not lead to a new site for the fieldwork. Kin (the introducer) assisted me to meet another leading partner Lin from a large non-big-four accounting firm in Beijing. During my dinner meeting with partner Lin, he suggested that I contact him later by phone. At the beginning of February, I contacted him and left a message asking the chance of visiting the headquarters to know more about the distinct functions of the firm.

Lin called me back and asked me to send him my resume, the introduction letter and the time I planned for staying inside the firm. I consciously did not make the time long. However, the waiting time seemed prolonged. When I followed up with a reminder by message after a month, he replied to me with an OK Emoji in iPhone, suggesting that he had received the message. However, until the end of February, there was no news.

Coffey (1999) argues that fieldwork is an embodied practice that a researcher's "body" matters in the way "where it is positioned, what it looks like, what social groups or classifications it is perceived as belonging to matters in the production of ethnographic accounts" (referenced by Ellingson, 2006, p.303).

As a research student from an overseas Western UK higher institution, my position and the purpose of the study were questioned initially by the introducer Kin, who used to work within the Ministry of Finance. Kin called my mother's friend, asking, "I have read her research proposal, and understood what she wanted to do. Why did she 'deliberately' come back to China? What is her aim at all?" The worry across her mind was in fact beyond my expectation. I am not attached to any domestic institutions or university, which can issue an official letter to justify my identity at a "right" position. The mutual trust between me and the introducer Kin, and various partners such as Henry and Lin and other institutional policymakers is rather minimal.

I wrote each introduction letter specially customised based on the person's work and identity. I paid a lot of attention to the words I used in conversations and letters. Terms such as investigation, research, interview, ethnography, publication, may have negative connotations. I tried to avoid using such words and focused more on professionals' identities and personal working experiences than on the firm's audit working processes and methodologies. However, it turned out to be not very appealing to the managing partners to

provide me with access into the firm. I also contemplated strategies to "sell" my research and argued for attention towards understanding accountancy's daily audit work and experience. They were not successful either to obtain the access. I gradually became used to the refusals and my face turned much cheekier in presenting my interests to other auditors.

5.3.5 Using WeChat to connect with auditors, unexpected success

Following a series of setbacks in obtaining access to working inside audit teams, I conducted a few interviews in Beijing in January. The interviewees were my undergraduate classmates or previous colleagues who are or were auditors. One of the interviewees, my university classmate, suggested I consider the employment of WeChat to connect with auditors, because during the peak business season (which this was), it was almost impossible to invite any auditor out for a face-to-face interview for coffee or dinner.

WeChat is the predominant social media in China. It is no exaggeration to say that nearly everyone uses WeChat in daily life. Using WeChat turned out unexpectedly successfully in contacting auditors. The difficulty and challenge to meet auditors face-to-face "forced" me to develop a mobile virtual method such as WeChat to know, talk to and "meet" auditors. I sent auditors the drafted proposed topics for discussion together with related ethics forms through WeChat and asked whether they accepted the interview on record. If they agreed, we would then plan the time for speaking/meeting on WeChat.

WeChat combines various functions of chatting, online meeting, payment transfer, and socialising with one another by posting "Moments" updates. It works in a similar way to Facebook but offers more functions, such as online video or voice calls. Contacts within WeChat can be categorised into different groups. Name cards can be forwarded and shared to a new person through a friend privately. Contacts see each other's updated Moments by timeline and can also see who have "liked" the posts with a thumb up emoji. The interactions between one another on the Moments platform can reveal the relationship between WeChat contacts. Sometimes the Moments on WeChat shows a common friend of two persons.

I have compared different sites in doing the interviews – sitting in the office, meeting at a Cafe near the office, talking at restaurants and chatting online in WeChat. WeChat interviews are different from traditional telephone calls. WeChat in my study transformed

the relationships between interviewers and interviewees by creating a sharing virtual platform between the two parties before the interview started.

When meeting face-to-face individually, my informants did not speak or discuss an issue in detail. I worked as in an interrogative way in interviewing auditors. We did not feel the talk naturally ended, as I observed, some interviewees turned nervous when the recorder was on. We normally forced an ending by the planned time, or sometimes much earlier than scheduled. In contrast, WeChat itself provides a narrative account and record of the researcher and interviewee with its own function of posted Moments. The Moments unfold one's past imprints through meaningful life photos, one's written opinions and texts, and forwarded media information.

In contrast with the traditional face-to-face interview, WeChat enables the interviewees to obtain some background information about me (the image of me, the information of my hometown and education) and obtain a glimpse of my private life through meaningful Moments posts. The interviewee and I normally have had rounds of communication before the interview starts, and thus, we already have developed some initial understanding of each other. The interviews were conducted as a daily telephone conversation to share one another's work experience. Auditors tell their stories to me as an outsider of the audit life worlds to know their work.

Czarniawska (2004, see Ch.4) proposes to make the interviews as an interactive and narrative production site. The narrative co-produced by researcher and informants in interviews, in her words, "is not a window on social reality but it is a part, a sample of that reality"(Czarniawska, 2004, p.49). When I started to use WeChat to interview auditors, I developed a sense of the time in auditors' work. The interview time was normally very late in the evening. The interview with Amanda, the seventh interview, was conducted at 11:30 pm after she arrived home by taxi from the accounting firm.

If there is any chance to meet interviewees in person, I still prefer face-to-face interviews after connecting with auditors on WeChat. I met Steven and Judy, who were both managers in big four firms in my hometown city, but in different firms. Steven was introduced to me through a previous interviewee on WeChat. His name card was forwarded, and I added him on the platform. After accepting the interview invitation, Steven left messages on WeChat,

"24 May 2017 –

I am busy recently, but one-hour interview is fine. Weekends are impossible, due to the kids at home. I have looked at my timetable. At this moment, the following time is ok: tomorrow 1:30 to 3:00, the day after tomorrow, or the week starting on 12th."

Then he quickly sent a photo screenshot of his professional experiences on WeChat:

"I think my experiences can be very relevant to you based on your introduction. I send you these materials for your reference. I hope your questions will be targeted to the point. Prepare a resume and send it back to me (with a sly emoji😋)."

After sending him my CV, I intuitively sensed he became more interested in my interviews, as the tone of the message slightly changed from an order mode to a cooperative mode with an emoji of shaking hands🤝, saying "thus we have happily known each other". However, the actual interview with Steven was postponed until a month later due to his business trip.

[interview notes, 05/07/2017, meeting with Steven]

Steven popped down to meet me in the cafe bar on the ground floor of the office building around 14:50. "I am so busy today." He greeted me, stressing the time, "How long do you need? – 50 minutes, right? For maximum, one hour."

"I know…I know. Let's get started," I replied. Steven was a rather articulate person, talking about his experience, focusing on the time being transferred to Beijing office and the value he's found in audit work. When we nearly finished the interview, he kindly suggested to me, "I feel your approach in accessing people rather ineffective. I am doing a PhD degree in human resources I know your interview methods. Do you have other resources that you can rely on rather than building the network all by yourself? What is your family background and what are your parents doing?"

Faced by this question, I was not comfortable but obliged replying "Thank you. I know. My mother works for the SEA Corporation, she used to be a financial director. My father works for the E Bank."

"The SEA?" Steven repeated,

"Well, why not let your mother help build the network for you? I could further introduce you to the partner, but it is better to let your mother speak to my boss".

"Ermmmmm, actually I could try myself at this stage in contacting people. I really appreciate your interview."

After this digressive chat for around five minutes, Steven was still sitting in front of me. I looked at him. He pulled out his mobile, showing me several photos and the activities that he organised. Steven stayed talking for another hour, due to which, my already-turned-off recorder was turned on again.

Interviews were ended, but I followed him to his office on the 10th Floor and waited for a while, and I was given a business card by Steven. When I stepped outside the building, the evening traffic peak time already started, and I was standing among the off-work auditors waiting for the coming bus.

A week later I met another audit manager Judy in the same building, but I was led by Judy into a meeting room in the firm. I added Judy as my WeChat contact through one of the neighbours (Nee) of my parent's residence. Nee had previously worked as a senior manager in the firm for 17 years. She left the firm two years ago and then joined an American multinational manufacturing company branch and became the internal control director. Nee suggested she could help me find someone who was young and had a good character of being willing to share. When I sent Judy the draft interview plan, she nicely agreed on WeChat.

> [interview notes, 12/07/2017, meeting with Judy]
>
> It was a black meeting room. Table and chairs were all black. There is no window of the room. Judy stood on a pair of 7cm high heeled brown leather shoes, closed the door and walked inside, and then sat facing the door. She put down her mobile and a Thinkpad laptop in front of her, with the screen upfront her face. She leaned towards me to the other side of the table,
>
> "By the way, I saw on WeChat Moments, you know Henry Dong (the managing partner mentioned in Section 5.3.4) in Beijing?"
>
> Before I started talking anything, Judy was very curious to know how I come to know Henry Dong, the big partner in Beijing office. I was moving the chair, back to the door,
>
> "Ah, it was just an occasion I was introduced to him for this study, through a friend of my family."
>
> Judy was silent.
>
> "Let's start, are you ok with my recorder on?" I confirmed with Judy.

"I'd rather not. I don't want my talks recorded." I was a bit surprised hearing her reply but continued with my introduction.

Judy seemed not very convinced by my research methods and directly started to criticise the methodology of the research. She questioned the limitations of my randomly selected interviewees and the generalisation of my research. The concern for her was the lack of involvement with the higher hierarchical level of auditors in my study; thus, my view was rather biased. Before I officially started, the interview was already perceived as unpromising from the very beginning.

I was indeed nervous, writing on my notebook word by word. In this way of interview with my writing slowly going on, Judy was actually watching and typing on her laptop, asking me intermittently "do you have other questions?" then reverting to her laptop again. Her whole body tilted sideways instead of facing towards me.

I was rather embarrassed, writing the notes and thinking what I should do next. Somehow, her mobile phone rang.

"She (refers to me – Judy called my name in the phone call) happens to be here today, with me now." Judy was smiling. I immediately knew the other was Nee calling her. Nee was now her client, who changed from her previous team leader to the other side's leader.

"Not a big matter. No worries." Judy replied on the phone, expressing her favour on my interview.

I was listening, taking more notes. The call ended.

WeChat worked well in extending my personal network with auditors, however, the following face to face interview was intertwined with certain hierarchical power relationships and my family and education background. In fact, I added the contacts of audit managers in a very easy manner, but the meetings turned out to be most emotionally challenging, with difficult situations facing them. I even kept those interview notes separately, not included in my normal daily diary. However, these emotionally challenging meetings turned out to be helpful at a later stage after I finished the fieldwork. I started to listen to the interviews and read the notes again and connected them with my writing in Chapter 7.

5.3.6 Following other audit interns and being accepted into a female partner-led audit team, Feb – May 2017, complied and learning to be compassionate

With limited progress achieved in expanding my network into accounting firms in Beijing, I returned to my hometown. I called the gatekeeper Meng and gently asked the possibility

to work within the city, considering both financial and time cost travelling to other places. It was to my surprise that I was given a female auditor's name (Ms Ling) and her contact number by Mr Meng after three days. Meng suggested me working with "her" not with Meng himself because Ling's team this year mainly stayed in the city. I learned from Meng that the female auditor Ling worked for Firm Lian. I quickly agreed and thanked Meng for this favour without further inquiry on the possibility of work with him. After nearly three months of setbacks in negotiating access issues, this chance to be able to "stay" within Ling's team mattered more than other considerations. However, thinking about the return to Firm Lian, I was rather nervous and scrupulously careful to enter Ling's team.

[field diary, 27/02/2017, pp.37-38]

8:45 am

I arrived at client's site, looking up to the white high-rise building in front of me, and entered the elevator with a group of strangers in formal suits. After calling Ms Ling, I stood for a while at the brilliantly marbled floor outside the elevator, facing towards a half-my-height bronze Ding (a Chinese tripod vessel) tied with a red satin ribbon, and waited for the "someone" that Ms Ling had told me would come to fetch me.

A woman walked towards me, and I immediately recognised her. She was Ms Lu, a senior audit manager in the accounting firm Lian, whom I met before. As she was silently leading the way before me, I followed her back dumbly until the corner of the corridor readily seeing a young audit staff member Bao carrying two chairs. We immediately called each other's names, in a big surprise as Bao and I knew each other previously in Firm Lian.

As Bao and another young person were still bringing more chairs and another table, I followed Ms Lu and stepped into a meeting room with a piece of A4 paper attached to the door handwritten in big black Chinese characters "for audit team". I slipped to the margin sides of the room, as there were already 10 people occupied in a 12-square-metre room.

Ms Lu reverted to her seat at a wooden table in a corner of the room, in front of a laptop and facing towards a small round white table in the middle of the room with six auditors sitting around. There was another wooden long table laid against the wall where two auditors were sitting with their backs towards the room and all the auditors.

Bags of documents lay on the floor; laptops were set up side by side on the round table, hardly leaving room for auditors to lay out paper documents. The morning air did not circulate after the door was closed. Except for Bao and Ms Lu, all were looking at me as a new face coming in, under the spotlight. People sitting nearby started to move chairs and made room for me to squeeze in and put my bag and winter coat on the floor.

9:15 am

> After a buzz when people started to settle down, the female audit partner (Ms Ling) showed up in the room, putting her navy tote handbag on the empty available chair next to Lu, and with an eye on me, lowered her head and whispered to Lu, "She was introduced by the leader Meng". I blushed a little and forced a smile when Lu replied, "Yeah, I know her last year."

> No one specifically looked at me, but the whisper between Ling and Lu came to everyone's ears within such an enclosed space. The silent awkwardness quickly ended after five minutes when Ms Ling started to talk about the plan.

Interns in Ling's team were easily distinguishable from the official audit staff. While the latter stared in concentration at the laptops with fingers busily working on the keyboards, the interns sat with lowered heads surfing the internet on mobiles or sat silently like me. For the first twenty days I was almost idle, but sitting among the audit team, I kept quite silent within the team but attentive to talks, happenings and surroundings. I always followed another intern at work and lunch who is five years younger than me.

Faced by a fact that auditors worked non-stop until the evening, I hesitated to interrupt people midway to ask any questions. I tried to assist auditors with some trivial jobs, such as filling in some basic Excel spreadsheets or collecting water for the team, but none of these activities was a substantial help. I later found that "fetching a cup of water" *for* auditors worked exactly opposite to auditors' wishes. Using the two to three minutes to step outside of the meeting room and walk to and fro within the short distance between the laptop screen and the drinking water machine turned out to be daily luxury enjoyable moments to have a break from work for most auditors. I later learned to walk side by side with auditors to the drinking machine.

Chastened by my experiences of reserve and even rejection of the previous three months, I acted in Ling's team in a more subtle and indirect way to quietly creep into the team rather than ask questions in a direct and bold manner, which risked irritating auditors at the site. I learned to transform myself consciously or subconsciously as I noticed the way of their speaking, the accent of the speech, and a pecking order of the seats in the room and at lunch. After ten years being away from my hometown, I started to speak heavily in the local dialect again and I took the initiative to ask auditors whether we could "add" each other as WeChat friends to know more about each other's daily lives.

The fact that I could finally stay within Ling's team and become increasingly familiar with more auditors is inextricable from, not easily separable from, my roles as a young student studying abroad, a friend and a companion of some auditors, a junior audit intern assisting the team over peak audit season, an audit partner's friend's daughter.

I contemplated the question of "my gatekeeper" when slowly blending into the audit team. Meng, the initial nominal gatekeeper led me to Ling – the female audit partner as the actual gatekeeper whose team I was following and becoming part of. During Ling's absence from the team, she arranged for the senior manager Lu to take responsibility for my presence in the team, but Lu later assigned other younger staff to work with me, because I was not able to help with her main work. I did not face a single gatekeeper, but rather multiple gatekeepers played parts in the dynamic and interpersonal process of my obtaining access and trust for the fieldwork. I was observing auditors' sayings and doings, but I was being observed by multiple auditors in the team.

The partner Ling initially became interested in talking with me after learning my high school, undergraduate and postgraduate education backgrounds on the second day on the way back home. She talked with me not in an image of audit partner but as a caring mother for her 18-year-old son who faced the national university examination due in June 2017. Over the coming weekend work, I read her clear and tidy handwritings written on an A4 paper mixed up with some deleted draft reports, line by line detailing the procedures for choosing a university, the tactical guidance on how to reduce the risk of being declined from a university and what major subjects are suitable for her son (Chapter 6, Section 6.2.2.3). When I went with her on the way to clients in morning taxis, Ling normally took out and reviewed her daily task notes, which consisted of two sections – the right column for notes concerning audit projects, and the left for a list of things to be done relating to her son's university matters. The most frequent topic Ling talked with me about was the future educational and career path of her son and for me as well. She was curious about my experience studying and living in several different cities and my peers' career choices. For Ling, my young and student-like face gave her an impression of an innocent, lacking any deep knowledge of accounting and audit practice. She regarded me rather as a next generation child similar to her son, as a beginner when it came to audit knowledge.

Moreover, one of the reasons that I could further stay inside the team is not easy to be separated from an image of "my mother" as an accountant for me to gain more trust from Ling. Although my mother and Ling do not know each other, knowing my family

background and where my mother works contributed to Ling's permission for me to be actively involved in certain daily work after twenty days sitting aside watching another person's work, as I recalled in my diary:

[field diary, 16/03/2017, pp.117-118]

I went to the same audit site as yesterday. But to my surprise and my secret happiness Ling called me to sit beside her and started to teach and arranged some work for me to do over the next two days. The tasks include checking the Cash account, following the client accountant to check the inventories and machines, leading another younger intern, Han, for a detailed check on the selected accounts when she, Ling, was away.

I readily agreed. Getting guidance and permission to work contrasted with my past twenty days' experience of being nearly idle. Especially, after being asked by Ling about my family background on yesterday's train journey, I asked myself, "is the change related to fact that she now knows where my mother works, and I am a senior accountant's daughter?"

Over the one-hour train journey back home the day before [field diary, 15/03/2017], Ling and I communicated well on the educational topics. She was wondering whether I felt emotionally lonely studying abroad and was curious about my parents' background, mentioning that I did not need parents' over-attention on my development. When the train just passed the enterprise where my mother worked, I thus pointed the workplace to Ling and answered her question. She had vaguely heard of my mother's name, and spoke out "hah, you are her daughter". Although my mother and Ling have never met each other before, having my mother as an "assurance" in her imagination made my internship more smoothly going.

In contrast to Ling's image of me as a young student studying in a relatively prestigious university, another partner's recommended intern, and a known person's daughter, the audit staff treated me more as a student who wanted to learn audit and later as a work companion. When Bao saw me again appearing in Ling's team, even though he knew my recommendation by Meng's resigning news, Bao chatted with me on the elevator on the very first day of entering Ling's team, "I don't feel any impact on me whether Meng leaves or not", and Bao further told me the fact of Meng still being in the firm.

Another intern, Ai, occasionally made fun of me and asked me openly during the teamwork whether I was a spy when she noticed I was taking notes on the small hand pad.

Although the joke made me blush when Ling and other auditors were sitting around, no one picked up on the conversations and the auditors did not react towards me in a resistant and hostile way.

My relationships built up with different auditors in the audit field sites, the audit partner, the senior audit manager, audit juniors and audit interns reflect a lived experience of me as the researcher, as well as the audit intern at the audit work. Ronai (1992b, p.122) suggests the fieldworker reflects the identity of the researcher oneself and the others encountered in the field. This account is an integral part of how a researcher frames the research question and theorises the field observations.

Ellingson (2006) suggests that we need to incorporate the researcher's "body" and experiences into the research accounts, including such matters as gender, age, race, class, sexuality, to reflect how "bodily signifiers" affect the research process, including, for instance, the way of obtaining the access, the ease and the difficulty dealing with acceptance of the research. Researchers should, she argues, interrogate such processes rather than take for granted the neutrality of the data collection and production (ibid., p. 299):

> "I contend that the erasure of researchers' bodies from conventional accounts of research obscures the complexities of knowledge production and yields deceptively tidy accounts of research"

The reflection into how knowledge is produced and co-produced opens a discussion of "how research practices reflect, re-inscribe, and/or subvert social power structures that shaped and are shaped by our bodies and their signifiers" (Ellingson, 2006, p.306).

I stayed within the audit team with auditors and the partner Ling and the senior audit manager Lu every day during the audit season and another month in the summer time. I learned from Ling and others how to talk with one another, with auditees, and I also learned how to help others by seeing what other auditors did. Ling's being of a female leader, her way of organising the team, has left on me a deep impression, which contrasted with the previous experiences meeting auditors. I connected this part with the later analysis in Chapter 8.

5.4 Reporting the field

5.4.1 Writing field notes as an embodied learning practice

Writing field notes deals with what and what not to write, when to write, in what language to write and the style of writing. These issues are implicated with my own experiential field observations and my embodied learning through the fieldwork process. My fieldwork notes take various forms, including words scratched on paper or jotted down immediately on a palm-sized note pad, my daily diary typed on a laptop during off-work time, words keyed in WeChat on my mobile, and my own monologue recorded on a voice recorder.

Not long after I became an audit intern, I realised it was not possible to write everything down about all day work, and it was also not easy to find the right time to balance the time for writing field notes and doing audit work. Auditors did not like someone standing beside them "monitoring" their work, as illustrated in the previous section, and they half-seriously joked that perhaps I was acting as a spy. When working within Ling's team with nearly ten auditors sitting around, what I was doing — working, writing, reading, or browsing my mobile phone — were all under the observation of other auditors. I later found typing on my mobile WeChat dialog box or opening WeChat conversation window on the laptop worked in a practical and unobtrusive way.

I paid attention to all of the sounds and verbal communications taking place in the meeting room, including the dialects, proverbs, idioms, old sayings, jokes, humours, blamings, arguments, complaints, and criticisms in work conversations. All were noted down as well as the voice tone of the subjects. I also noticed the body gestures and facial expressions of the speakers. Rather than fully relying on the recorder to record the conversations and phone calls, I opened my "senses" — eyes, ears, nose, hands, and heart to capture the actions and speech. I scratched in my note pad to catch the speech, using my body senses as a "camera recorder" to vividly illustrate the scenes.

Writing field notes copes with a balance of immediacy at work and reflections after work. At day work, I separated the time into two record sections — three to four hours as a break to complete details because the memory of accounting numbers or the original speech easily faded away after long hours' work. A ten minutes short break after lunch in the midday was a valuable time slot for me to walk alone outside the meeting room and quickly turn things in my head into the mobile notes before the afternoon work.

After work, keeping an active and reflective mind must face the challenge of the off-work hustle and bustle. In the first month of the fieldwork, the daily commuting time took up at least four hours. I spent most of the time on trains, the crowded passengers and the squeezed room for standing hardly made my mind sober for reflection. Later, when I ended up in Ling's audit team, the transportation time was reduced to two hours a day, on average, on a bus.

I used to arrive home around 7.30 pm and have dinner with my parents. The company of my parents during fieldwork time undoubtedly softened my anxiety and discomfort at the field, but the casual dinner talks for sharing daily happenings distracted me from writing the diary reflections afterwards. I developed a "talking rule" for myself, whereby I wrote a diary either in a cafe or in a university study room after work, directly before I talked with anyone about daily happenings. Thus, the back-home time was postponed to 8pm or 9pm. My father and family relatives used to complain of my absence from most of the family gatherings during the fieldwork, I could only make an excuse and used the line of "it is my school homework" to justify my evenings and weekends' time writing field notes. However burdened by the workload to work at night, writing diaries every day — the practice itself became an assuring process to myself as a PhD student that I did not waste time playing abroad. I always felt guilty when I was too tired to keep up with the diary task.

Writing fieldwork diaries turned out to be an embodied practice whereby it was always the most impressive and emotionally disturbed events that were noted down first, without much reliance on the recorded materials. I easily recalled the scenes of despair, frustration, anxiety, irony, agitation, and excitement into my diary notes with regard to the actions, the colour, and the light on the scene (Watson, 1999, p.130, "the visionary impluse of anthropological work"). I paid special attention to the way of auditors' talk. I noted down word for word records of the dialects, proverbs — any sort of idioms auditors used in daily talks, as those old sayings expressed straightforwardly people's emotions and carried connotations, such as irony, criticism or jokes.

5.4.2 Speaking Chinese and writing in English, a twisted researcher

Language is another practical issue in writing my fieldwork. I speak in a Chinese working environment but I write the PhD thesis in an English-speaking institution. Holmes et al. (2013) point out the multi-language uses in gathering, analysing and reporting data in

fieldwork has received scarce academic attention to investigate the process of translation mediated in the multilingual research context.

In the process of translation, research (Halai, 2007) has shown certain difficulties emerging from conducting bi-lingual research, such as the loss of subtle and nuanced meanings in translation and the lack of appropriate multilingual data analysis software to facilitate the research process. To mitigate the influence of the translation process, I translated and transcribed all Chinese field notes and interviews, and included commentaries about non-verbal indications, such as variations in volume, pitch, speed, the voice tone of the speakers, and the length of silences and breaks in our talks. I analysed the interviews through repetitively listening to the audio files, which replayed vividly as documentaries of the interview to recollect the flavour of our talks.

The language in use is closely related to the issues of power, identity and trust built up between the researcher and the researched (Holmes et al., 2013, p.296). For instance, when auditors in the firm learned I came from a UK higher education institution, I was conceived as someone "different" – in a "Western" mind-set although with a local appearance. Auditors introduced me to some young junior auditors who also had a UK educational background, such as the auditor Bei, and easily associated "us" as a similar type, different from the majority. The manager Rong often assigned me to assist Bei in the stock checking and made fun of us when we chatted with certain English words.

A twisted feeling emerged from writing field notes bilingually, reflecting tensions within my own identity construction and the form of my dealing, or coping, with estrangement and intimacy in the fieldwork. English is a signifier calling me to remember myself as a researcher outside my hometown to re-examine audit work in the place I used to live. Writing in English creates some distance between the researcher and the researched. On one hand it delayed the process of penetrating into the auditor society, causing me to look rather "cold" and less engaged (as one participant suggested); but on the other hand, the estrangement helps find something unique, for instance the use of local idiom in communication in audit work. Certain insights of the audit practice were gained only when I started to learn their way of speaking and acting and developed some resonance with the auditors I worked with.

At the initial stage I tried to write diaries directly in English to save time, which overlooked part of the original conversations in Chinese. I later realised the issue and then

changed to keep all on-site field notes and reflections in Chinese. I tended to conceal some negative feelings about tedious and boring routine audit work from my supervisors when I started the fieldwork, which was not originally reflected in my English diary. I did not to start to value the significance of negative feelings (Kleinman and Copp, 1993, See p.31 Negative Feelings) until the later stages of being denied access in the field. I then started to embody the negativity into my writings.

Noticeable changes in writings are observed, over time, in the words I used to express my understandings of the auditors and their practices. For example, different kinds of my bodily reflections — such as feeling empathised with auditors, hurt by the swearing and abusive clients, doubtful of myself as an ethical researcher — substituted the simple universal words "feeling stressed" at the very initial stage into the field. This was when I certainly became more open to the auditors and the understanding of the way of doing audit work emerged through a process of balancing and bridging a researcher's (my) inner tension of feeling inside and outside.

5.5 Post fieldwork reflections — "the end in the beginning"

When does the fieldwork end? How does one attach and crystallise meanings to one's field observation and experience? Grimshaw (1999, p.124) in her article quoted T.S Eliot's Four Quartets Little Gidding's sentence "The end is where we start from" to suggest that the ending of the fieldwork comes at the moment when one stops seeking and exploring and perceives the original starting point with a new evaluation and judgement. The way to the establishment of settled themes and meanings from fieldwork is not linear, it is, rather, an iterative progressive process that "folds back upon itself in a recursive rhythm" (ibid.), a process through which one is able to return to one's memories of the fieldwork and engage with a past self, yet keep a relation, of connection and reconnection, with the present. As Grimshaw (1999,p.129) reflects:

> "Meaning, I suggest, does not inhere in the specific moments of fieldwork themselves, rather it emerges from the patterns of associations in which they become embedded. We are endlessly engaged in the construction and reconstruction of key moments from a place outside those moments. We return to the past of our fieldwork, carrying with us the preoccupations of our present. Habitually, we evoke it as whole, bounded and timeless; but what we hope to find there changes as we move through time."

Fieldwork seems to be bound by clear spatial situations and temporal conditions, as in my case, set within my hometown accounting firms and client sites where I worked with auditors, and the period of the fieldwork is limited to the time approved by the School Research Furth. Driven by the reminder for returning to the university at the end of August 2017, I was forced to come to Firm Lian to tell Mr Meng of my departure on 23 August. Meng's office room after ten months was finally evacuated with only a few waste wet papers scattered on the carpet. The water stains on the tea table and the damp stains on the carpet resulting from an unlucky water leakage the night before made his office look worn out. Gray hair grew noticeably at Meng's temples, in contrast with my impression of his fresh black haircut. He apologetically mentioned to me his soon formal departure from the firm in September without an elated smile. At that moment, I felt intuitively I should follow him leaving the field, which was urged by the call from the university.

When I breathed the chilly windy air at Glasgow Airport on the evening of 14 September 2017, I thought my fieldwork became a history.

> [field diary, 16/09/2017, Epilogue about leaving the field]
>
> The taxi driver on the way pointed me towards the new modern student accommodation, near the Morrisons supermarket, constructed in the past year while I was away, then we drove into my familiar Dumbarton Road. He very kindly helped me lift two heavy pieces of luggage after I arrived on Gibson Street. I collected the key, pressed the Number 4 on the elevator. The moment I stepped out, a mixed burning smell of rubber from the kitchen greeted me, just as every time I opened the room door. No one was there, but a list of weekday shared cleaning rota was still attached under the green fridge magnet I bought in Belfast on the day I left, saying "the home is where the heart is". Messages marked on the packed boxes of the rice cooker, food blender, and toaster reminded me that my old roomies had already left and that new room-mates had come in.
>
> Everything seemed normal, as if I had never left and changed.
>
> I walked up to the campus and met my supervisors and colleagues. Attending the seminar and Q&A session seemed to recollect some of the pace and mood of academic life. Old PhD friends invited me to their house for a reunion – I grinned at the familiar fast speed of talk that I hardly kept up with, and they joked "your typical big laugh back".
>
> I returned home but woke up at 4.35 in the morning watching YouTube entertainment programmes for fun, but somehow tears rolled down the cheeks and I started sobbing uncontrollably. I seldom cried, even during the fieldwork when I felt anxious. However, lying on the exact same bed as I last did a year ago, last September, made me do so. I know the tears were not for sadness, loneliness,

happiness or joy, only signifying a return to a new life indicating I am back, back from the field and starting a new academic year.

I naïvely thought the challenging fieldwork finally came to an end, and I could start to make a new life by assisting tutorials, applying for a new job and writing the so-called analytical chapters. However, after four months' time my analysis chapters were still empty. I hesitantly started to write, as recalling the fieldwork seemed a daunting nightmare that I consciously chose to forget and cover. But fragments of new life – the present - time and time again challenged me in a similar way as the fieldwork, until I realised home and field are never separated and detached – both extending my understanding of what it is to be human in cross-cultural settings. When I re-picked up the interview audios this time, the voices played a healing and warm recalling me to the past – to a half-forgotten past and a self.

Reflecting on the fieldwork at a post-fieldwork stage, interpenetrated with current daily encounters and surroundings, the understanding of the audit practice I observed was developed and recreated through a writing and rewriting process that brought the half-forgotten past to light. There was no "ideal" or "perfect" field site, only "real" audit sites within which auditors and I met in the life world of audit work. It is through deeply immersing and engaging with auditors at the local firm that "knowing" was possible. Now I do not see individual auditors I encountered in the field much different from my old fellow colleagues at a big four firm, nor do I intend to distinguish which firm is better between a big four and a non-big four firm. I only write about the audit practice and front-line auditors I know and learn from my fieldwork, which also transforms the perception of my own self and my understanding of relating to other people. As quoted by Grimshaw (1999, p.121),

> "Through the act of living, the discovery of oneself is made concurrently with the discovery of the world around us, which can mould us. A balance must be established between these two worlds, the one inside us and the one outside us. As the result of a constant reciprocal process, both these worlds come to form a single one. And it is the world that we must communicate." (Cartier-Bresson 1952, referenced by Grimshaw)

As Cramer (2007, p.4, referenced by Thanem and Knights, 2019, p.117) quoted Henry Thoreau's words, "impulse, is after all, the best linguist", the exploration of the audit work and front-line auditor's working life is deeply connected with my growing up and transformation during the field and post-field work. This study is about my investigation of

how audit work is done in practice, but also about my knowing of the world, of the self, and of others. I hope to express to the reader what I have learned in my PhD about audit work and other people. This sincerity and authenticity make account in this study.

5.6 Discussion and summary

The development of strategies for conducting praxiography (Chapter 4) to study audit work is implicated with my real fieldwork experiences in obtaining the access to interviewing auditors and working with auditors at audit teams. In this chapter, I have narrated my navigations in the field, exposed my emotional encounters with auditors, and reflected on the process of being accepted into audit teams. It aims to show to the readers that in this study the research practice is an embodied, engaged and relational practice interwoven with the practices of audit work. Learning how to be accepted by auditors into audit teams constituted a socialisation process of becoming a proper audit junior staff.

The learning by doing (Lave, 2009, 2011) process of how to carry out audit work in this study is attained through my interruptions in audit work, conflictual events, and emotional tensions at the fieldwork. As this chapter depicts, the perception of me as audit labour in Firm B and the use of WeChat reflected a concern for speed and time length of audit work. My intrusive manner of asking questions in audit work interrupted the normal pace of the auditors' work at the peak season. The difficulty in earning trust from auditors at previous stages reflected conflicts between me and senior experienced auditors in terms of identity, language, the norms and values of audit work. I was not welcomed by most audit partners and managers because I directly challenged their views or authorities. At later stages when I was working with Ling's team, I learned to act in an unobtrusive manner and assisted the team work as much as I possibly could. However, certain identities, such as being a female, and Ling's role of a mother, did matter for me to obtain the final access. Ling's different acts in charge of the audit team, in contrast with my previous experiences in other teams, may also be relevant. It is through working inside Ling's audit team that I learned how to talk in audit work and picked up local dialects, idioms and allegories.

These experiences constitute the learning of doing audit work properly, and they are closely related to the sensitising concepts I put forward in Chapter 4, about the attention oriented to the timespace of the practice, the deviations at the work and language constructs in practice. Chapter 4 and Chapter 5 combined illustrate how to do praxiography in the audit fieldwork. They highlight the fieldwork as an embodied practice, closely

related to the situatedness of a researcher's gender, identity, educational background, and her practices in the field. The process of finding the proper way to obtain the access to audit work and auditors also reflects what matters in audit work, revealing the norms and rules in audit work practices. It provides a glimpse of what it means to be an auditor, what norms I follow, and what skills and abilities are entailed in being a junior auditor. I present my learning of audit work from Chapter 6 to Chapter 8.

Chapter 6: Demands of time in audit work: becoming a front-line audit worker

6.1 Introduction

When do auditors work? When do they leave work, play with friends, accompany family, and take care of their children? Weekday working hours, lunch time, and weekend leisure time are normal time categories constituting our daily life (Lee and Liebenau, 1999). However, for an ordinary audit staff member, as one of my interviewees said, "Apart from daily sleeping time, normally taking 7 hours, the team is basically 24 hours *sticking together*" [Interview, Dong, 13/01/2017, p.8]. Examples of long hours of audit work with other colleagues in an audit team are not a single case. When I started the fieldwork to follow and interview auditors, the availability of the time for talks was a major concern.

In both anthropology and organisational studies, time is perceived as the core of an organisation culture[8]. As Lee and Liebenau (1999, p.1053) quote in their study,

> "There is probably no more important category for cultural analysis than the study of how time is conceived and used in a group or organization. Time imposes a social order, and how things are handled in time conveys status and intention. The pacing of events, the rhythms of life, the sequence in which things are done, and the duration of events all become subject to symbolic interpretation." (Schein, 1992, p.114)

This chapter examines the time dimension in audit work and explores how audit work is done within the limited time. The stress and demands on time in audit work constitute what is the right thing for auditors to do, influence auditors' physical and emotional wellbeing at work, and they also shape auditors' skills and capabilities at front-line audit sites.

In the literature review Section 2.2.2, I have discussed the notion of time being seen as a kind of commodity and it is budgeted, recorded, and employed as a type of performance measurement tool within the accounting firm. Auditors need to pass the test of time (Anderson-Gough et al., 2001). Timesheets materialise the hours in accounting work, and become a self-regulated disciplinary device for managing auditors (Coffey, 1994). At the

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[8] Hall, E. T. (1959). The silent language (Vol. 3, p. 1959). New York: Doubleday.
Hall, E. T. (1983). The dance of life: The other dimension of time. Anchor.
Kluckhohn, F. (1953). Dominant and Variant Value Orientations. Personality in Nature. Society, and Culture. Edited by C. Kluckhohn and H. Murray.

same time, accountants are actively engaged in managing and manipulating the use of time (Anderson-Gough et al., 2001).

This chapter examines the temporality of audit practice. It directs more attention towards the practices that create the time demands and pressures on auditors' bodies in both physical and emotional terms. I do not take for granted the time pressure as given and imposed on audit work as an external factor, I explore from the audit work practices *within* to examine how pressure is created, and what practices in audit work make auditors feel the work highly time-demanding. When I listen to auditors' voices concerning their perception of the time, the underlying norms of what is expected for them to do are unfolding though daily audit practices.

In this chapter, I firstly discuss my field observation, and explain how I came to realise the significance of time pressure in existing audit work in a Chinese audit environment. Followed by my observations, I discover how auditors perceive the times as pressure. The interviews and observations reflect how audit work is done and how practices are linked with their perception and feelings about the time demands in daily work, which further shapes auditors' understanding of what constitutes the right thing to do in daily work.

6.2 Time demands in audit work

6.2.1 Realising the norm of working overtime in audit work

[Post fieldwork diary reflections]

When I thought of the fieldwork experience, I always asked myself what I still remembered vividly in my mind. In fact, what lingers in my head is a dark-night auditor turning back into a revolving door of the brilliant office building on a winter shivering Friday evening at 9.30 pm after squeezing the time to cooperate in my interview in the café nearby. It is a few lines of messages exchanges with an auditor through Skype, who was working in a client's[9] meeting room on a Tuesday evening at 11pm. It is an image of a concentrated senior auditor absorbed in his working screen after a very fast lunch yet surrounded by us, a group of very young junior staff noisily playing and joking about; and those sitting together moments of the team in which I worked at weekends for extra work.

The clock time in the diary, 9.30 pm on a Friday evening, 11pm on a Tuesday evening and many weekends spent together from March to May 2017 during my internship are still vivid in my post-fieldwork mind. As an ex-big four consultant in Shanghai prior to my

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[9] Client is the word auditor used to call auditee.

PhD study, the time demands and long hours' commitment for accounting work is not surprising to me. However, the process of negotiating the access into the fieldwork provides an understanding of the realities of how many hours auditors work.

As Chapter 5 suggests, at the beginning of the fieldwork my intention to follow different audit teams and interview various auditors in Firm B was not realised. I was declined, not only by the HR staff, but also by audit managers, because my presence in the team and my way of keeping asking questions disrupted their normal pace of work. The audit staff do not have the time to be interviewed, due to the high working pace and rhythm. In this sense, the priority of delivering the work task on time rules out other activities, such as being interviewed or chatting with others at work time.

Reflecting on the first ten interviews I conducted in Beijing between January and February 2017, auditors always chose the nearby café for face-to-face interviews with me. Afterwards they ran back to the office immediately to continue the work, even on weekends. These interviewees agreed to participate in my research for my university connections and professional network. Attending my interviews meant a "give-away" of their personal limited free time at weekends to assist with my research.

The success of the use of WeChat in the fieldwork to interview auditors was mainly due to the convenience in WeChat in arranging the interview time and location on a virtual space. Most auditors preferred the communication on WeChat, because it was too late to meet auditors outside at an open café or restaurant on a weekday time after they finished work. For example, the tenth interview was conducted on a normal weekday night at 23.30, when the auditor had just returned home on the interview day and we conducted a midnight interview.

Table 1: The First Ten Interviews from Jan to Feb 2017

Auditor	Level	Years	Place and Time for the interview	Interview Length	Firm
1	senior (Dong)	4	Cafe near the firm, 13/1/2017, Friday evening 20:30	60 mins	big four
2	one senior and one junior (Amanda and Marie)	3, 2	Cafe near the firm, 14/1/2017, Saturday morning 10:30	50 mins	big four
3	senior (Tony)	5	Cafe near the firm, 14/1/2017, Saturday afternoon 15:30	50 mins	big four
4	audit intern (Ou)	Three-month interns	Cafe in the central, 17/1/2017, weekday noon 13.40pm	45min	big four
5	audit partner (Thomas)	13	WeChat audio, 19/1/2017, Weekday evening 19:30	30 min	big four
6	audit staff (Bei)	2	WeChat audio, 21/1/2017, Saturday morning 10:30	50 min	local firm
7	audit senior (SH)	4	cafe in the central, 22/1/2017, Weekday afternoon 13.30	70min	big four
8	audit senior (Xiong)	3	Restaurant in the central, 18/2/2017, Saturday morning	40 min	big four
9	audit senior (Victor)	3	WeChat audio, 19/2/2017, Sunday evening 19:40	73min	big four
10	audit senior (Tracy)	3	WeChat audio, 21/2/2017, Weekday evening 23:30	45min	big four

Following this period of interviewing auditors in Beijing, I felt sympathy for auditors' long hours of work and became guilty for interrupting the work over the previous internship in Firm B. When working in the accounting firm Lian at a later stage, I did not conduct any interviews until the audit peak season attenuated in May.

My field observation on auditors' commitment to time is aligned with previous professionalisation literature on accountancy (as Section 2.2.2). However, different from the previous literature which focuses on the time reckoning tool, such as the time sheet for auditors to register, organise and manage their project, auditors in my field, either from the big four or non-big four firms, are not particularly attentive to the use of the timesheet. The timesheet is not virtually in use.

For instance, in one of the big four teams it is the administrative secretary's role to book auditors' time in advance and fill in the timesheet for auditors at the project [interview, Marie and Amanda, 14/01/2017]. In Firm Lian, the partner Meng told me the timesheet was removed because auditors feel it could not truly reflect how many hours auditor work overtime in fact. In both big four firms and non-big four firms of my interviewees, firms pay a fixed amount of compensation for overtime by day rather than by working hours[10]. At a later stage, a difference I noticed during my internship in Ling's team in Firm Lian concerns the constitution of the audit team. The manager and auditors worked together at the same working site. So, in Firm Lian, auditors said there was no need to supervise auditors' working time through the timesheets.

For auditors I knew in the field, from the junior to senior partner levels, a sacrifice of one's sleep time, family time and holiday time to work overtime is a prerequisite, a "common sense", a norm for audit work in China, and it works as an unwritten rule for auditors. As the audit staff member Xu, a female auditor with four years' experience, recounted to me on the bus her memory of the job interview with the boss of the firm who is a male partner [field diary, 31/07/2017, p.215],

> "Among all interview questions between us (Xu and the boss), the most key issue, I felt…although he didn't make it very explicitly, I felt was whether I was capable of working overtime, and whether I was able go for long business trip to other cities. If I said no for these questions, basically I was out, I would not be admitted to the work here."

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[10] 200 RMB/day in business trip, from the 3rd Interview Marie and Amanda, 14/1/2017

Xu is aware of the norm of working overtime even before entering the firm to be an auditor, but she accepts it and then later becomes an auditor and still works in Firm Lian. Her comments point to another unwritten rule, which is "travelling to other cities". After I became involved in audit work, I came to talk more with auditors about their perceptions of the demanding audit work. Auditors feel the sacrifice of private time for audit work is a need, and they perceive it as a cost of being and becoming a professional accountant. They bear the burden of working overtime as a commitment, an obligation to work instead of raising it as a concern for higher pay or longer holiday compensation.

Working with auditors and listening to auditors' voices, there is an urge in me to tell about the real auditors' lifeworld, and examine what practices make audit work time-demanding, and even made auditors sigh and cry at daily work. The accounts in the next section reveal auditors' understanding of what it means to be a front-line auditor.

6.2.2 Time demands in audit work — listening to auditors' accounts
6.2.2.1 "When I feel disconnected…" — personal time devoted to audit work

Auditor Heng is a female auditor with five years' working experience in the accounting firm Lian. Heng and I were in the same audit team. Although I have known her since February 2017, I did not have a chance to have an interview with her until the end of summer before I left the field. On 26 August 2017, a Saturday afternoon, Heng finally had a day off and she did not need to travel away for work. We met in a city shopping mall. She apologised to me for keeping postponing the interview time after we met [interview, Heng, 26/07/2017, p. 1],

> "This year, until now, I have only asked for three days' leave (in summer). I have a relative sick and I need to visit my relative. Even for the annual leave in May, five days, I only took one off. The leader thought that this year we were very tired and suggested that we take two more days' leave in May[11]. However, it was really an urgent project. I couldn't (take the leave) […] After the project BN[12] in the busy season, I was allocated to another one in summer. But I only have a day off a week, and most of time I need to take my laptop on Sunday."

For Heng, at the same age as me, in the late 20s, a young female auditor, the shopping mall seems to be a luxury place. We wandered around the shopping mall, and she sighed for having endured a long time not shopping freely. Being able to use a half day eating and

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[11] In China, generally the peak audit season ends in May.
[12] BN, the pseudo name of the project I worked with Heng and started to know her.

shopping with me seemed an invaluable opportunity. Heng bought some makeup before we did the interview. When we walked about in the shopping mall, Heng's feelings were naturally disclosed to me [interview notes, 26/07/2017],

> "Actually I (as an auditor) don't keep so many friends from school, because we (auditors) are very busy. I have a good friend who gave birth to a baby. I happened to be on a business trip on the 100[13] day of the baby's birth so I missed the celebration party. At that time, I was so absorbed in work that I forgot to explain to her. After a month when I came back, my friend teased me, "do you still know me? We are not that close, aren't we? I thought you didn't remember me.""

Heng's voice sounded a little sad when she recounted the story about the misunderstanding and "drifting apart" between friends due to the long time spent and concentrated on audit work. She became even lonelier for a lack of understanding by most of her family and friends. It seems only auditors working with each other every day can develop a real sense of being an auditor. Heng continued [interview notes, 26/07/2017],

> "If you (referring to me) didn't come to work with us, you wouldn't even know or imagine what is happening every day at work. You will probably doubt what on earth we are busy with, just as my parents. Although I have been working for five years, they seem still not well informed of my work, the essence of the work. When I complained to them the tight and pressured work, they keep the impression of me travelling about in different cities, which is assumed to be exciting. They are not so much interested to know more about my work either. Even my best best-friend, who knows I am working in an accounting firm, and that my work is financial accounting related, doesn't really know anything of my daily practical work; She just feels I am periodically busy. During the busiest time I cannot even care about my parents, I mean it."

In Heng's view it seems only people who witness the site of audit truly acquire the meaning of long hours' work and less opportunities to socialise with friends and families. She continued the talk, using the incident with her friend to explain [interview notes, 26/07/2017],

> "There was one Friday, not so long ago, I planned to stay with my friend over the weekend, but I still took the laptop. Lu (the senior manager) said she would not 'trouble' me if the client did not call her. However, the headquarters (of the firm in Beijing) unexpectedly called Lu and asked for urgent feedback. I stayed in my friend's house and worked overnight, sitting still all night long. It shocked my friend, because she knows I am a kind of "hyperactive" person. If not for the purpose of work, I never sit *still* in one place for long hours. I always move here and there. But after that night whenever I say I am at work, my friend doesn't

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[13] It is a Chinese custom, to celebrate a newly born baby after 100 days of the baby's birth. It is a significant celebration for the baby coming to the world. The next one would be one year's old birthday.

complain any more, only with a lot of comforts and encouragement for me saying I really did hard work."

Heng is single, not married, and does not have any children to look after[14]. Private life for her mainly involves socialisation with her friends. Her parents do not live in the same city as she works. Her concentration is mainly on working within the audit team, which constitutes most of the daily activities, even at weekends. The time demands in audit work demands auditors' strong commitment to the job and such demands eat into auditors' private life time spent with family and friends, or just being individual.

Su, a senior auditor in a big four firm working in the same city as Heng, teased about herself to me during our second time interview, "I had a 'name' among friends – breaking up (with boyfriend) every time after travelling back (from long time audit work)". Su recounted to me because she broke up with her boyfriend again after returning from Beijing following an audit season in spring [Interview, Su, 31/08/2017, p.3]. It was not her first time breaking up experience after the audit season. Su mentioned it to me in a calm voice, as such an incident was taken as normal. Aligned with Heng's loneliness due to a lack of understanding by outsiders of what auditors do, Su commented [Interview, Su, 09/05/2017, p.18],

> "It is actually only my internal buddies (内部小伙伴[15]) truly understanding each other. My home is not here, thus I rent a flat. All my surrounding neighbours are curious about what I (这孩子[16]) am actually doing because for a long time I 'disappear' and then sometimes I have a holiday leave at home for a month. Others thought I was 'fired' by the company and asked me when I started working again (Su with a laugh). My other friends, or school classmates, sometimes chat over WeChat. I normally reply, "I am busy at work", as the time goes by, the others think I am using "busy at work" as an excuse for not being willing to be involved with them for the chat, and they are doubtful whether I can be busy as such ignoring the chats. Actually, it is not, we are really busy."

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[14] From a Chinese perspective, the caring duties on children largely lie in females' responsibility in terms of the cultural ideals of male and female propriety argued by Jankowiak, William (2002). "Proper men and proper women: Parental affection in the Chinese family." <u>Chinese femininities, Chinese masculinities: A reader</u>: 361-383.

[15] another calling her colleague as internal buddies.

[16] this young child, seen from her neighbour's view.

Gradually, Su realised that her way of living and her character changed through the audit years because of a lack of social life in the high peak season [Interview, Su, 09/05/2017, p.4],

> "When I am free, I start to think whether I should have some fun. However, all these years I become increasingly less sociable, and more introvert (宅[17]). Perhaps it is just my own case, but think about us (auditors), for instance, one day I suddenly called my friends and suggested going out, my friend was surprised I finally got free time. However, during the audit season, I don't have the time to watch movies or any popular TV operas. For those series, my friends have been chasing for quite a while, so we are not at the same tone. I'd rather choose to watch it individually in a quiet way from the very beginning of the series or read some novels alone. Sometimes the work is so demanding that when I have free time, I just stay home blankly and don't feel like doing anything, just sitting alone."

From both Heng and Su's accounts, having someone to listen to their voices is crucial, as the word "witness" or "internal buddy" suggests. Their long time spent within the team have rendered team members acting as each other's witness for the audit work. Sadly, their friends and family are becoming less understanding of their work, and doubted their real business, which further led to a lack of sociality in individual young auditors.

The less sociable characters, however, seem to be ill-suited with the further professional promotion criteria in accounting firms in the city. I have interviewed an audit manager who has ten years' working experience working in the same firm with Su. The manager Jin [interview, Jin, 07/05/2017, p.14] accidentally mentioned to me the meeting with the partner just the day before the interview,

> "He gathered us, asking us to solicit business(拉生意[18]). Our boss says at least you go and know people, if you cannot get business. I find it quite difficult to develop a business opportunity all by myself. Normally the boss has some big business opportunity, but he prefers the one whom he believed reliable. For us, not so much chances to get, every time he just gives the same senior manager. What about the others? Then he lets us develop the market all by ourselves. Although as a young (small) manager, it does not count a lot in the performance review how much new business one gets. However, it becomes a large share in senior manager's work. If I want to go up, I must have such abilities. It is almost impossible that I somehow magically come up with such capacity overnight. He said to us to gradually train the skill, but I do feel pressured. I mean it. I don't have so much capacity to develop a new business all by oneself (laughed by Jin). … I feel now in fact there

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[17] Su used the word "宅", in Chinese the word it is a noun, "one's residence". In this case she means one's dwelling at home and don't feel like going outside. "宅" is a popular online term using to describe someone with such tendency and character.

[18] Jin used the word, "拉生意", the verb she used is "拉" refers to the meaning of paying lots of effort to go out and solicit the business.

are limitations of doing audit for a long time. The company is already not satisfied with a normal statutory and standardised audit report. The company is more willing to spend money on consulting; thus, consulting is more valuable. We are now doing audit as well as consulting. However, I do have a sense of crisis. Now I start to realise the work I am doing is very narrow (in terms of the scope)."

As I referenced in the footnotes, Su's word in Chinese of "宅" (dwelling) to describe her way of living an auditor life and the character shaped through years' audit work, contradicts with the audit managers' expression of "拉生意" to go out, talk business and solicit potential new businesses. As Su ascends the ladder of hierarchies in the accounting firm, she may experience another transformation of herself to be forced to go out in order to obtain business opportunities or choose to leave the firm if she is not adapted to a market-oriented work as an audit manager.

As the literature demonstrates, as audit and market are linked ecologies (Mennicken, 2010), accountants experience "metamorphosis" (Shore and Wright, 2018) in their own identity. Those who are trained in the disciplines of financial probity, become more entrepreneurial and market oriented when they ascend to senior positions as company managers and partners.

My case of Heng and Su's story stresses that the metamorphosis for junior auditors to become socially engaged sometimes can be tough tasks due to long time devotion of audit work inside the team. It rules out their other social activities with friends and families, not to mention the time spent to meet other new business contacts. Less social auditors one day are expected to transform if they continue to stay in the audit world. Also, from Heng and Su's account, the need to be on site, and to take laptops with auditors off site is a norm for junior auditors. There is no clear-cut limit in working time and non-working time for auditors on projects. All tasks need to be dealt with with an urgency. The next section explores such immediacy of audit work.

6.2.2.2 "When I feel anxious…" — rest time intruded by the communication software

The audit work demands long hours working inside the audit team, Su as a senior audit staff, described the working rhythm in the busy audit season [interview, 09/05/2017, p.1],

> "In terms of my own life pace, from the second week in January, I step into the annual audit cycle officially, like 'marching into an arena'(进场). If I say 24 hours'

work, there is little element of exaggeration. But almost as such, 'stand by'[19] all the time, I have to pick up the call whenever my mobile rings – the client's call, the manager's call and junior staff's.

Su specifically used the Chinese word, "进场", stressing the official stepping into the audit peak season. Her emphasis on such verb "marching into an arena" seems as a psycho-ritual for auditors to prepare for a tough time. The burden in her mind and the body is reflected through her words used in our interview. As a listener, I was surprised that the call was even made in the evening, Su replied to me, "indeed. Evening call as well." She particularly remembered the intimidating experience [ibid., p.2],

> "You know, I live alone in my flat and I am already a little timid in the dark night. One day, the manager called me suddenly around 10pm. I was working on my tiny desk table, the sudden sound of the mobile ring scared me. Who should this late call me? He (the manager) said, 'it is only 10.30 pm. Is it late?' (Su talked with a joking mood in the interview) Are you kidding? Although he made it in a joking manner, I was really not happy. His tone of voice sounds like in the future, even in 11pm or the mid night, it is still normal to call me."

> "Are you required to open the mobile 24 hours?" I naturally followed.

"Yes," said Su, and diverted to the common use of WeChat, as a communication practice in audit. WeChat is penetrating professional working lives, just as I employed it in my network building in interviews. Su reflected the employment of WeChat reduced the frequency of receiving calls from the manager [ibid., p.2],

> "Actually, it is better now after the use of WeChat, because he (referring to the male manager) will not directly call me by mobile, unless very urgent issues pop out."

The big four firm has an internal Messenger link. The Messenger is limited to the firm's accountants. Su recommends WeChat, as it works conveniently in connecting people, because WeChat is set up on everyone's mobile and it enables a group video or voice chat for auditors to discuss an issue in a timely manner. Based on Su's comments, it seems that the messages through WeChat have saved auditors from loud disturbing evening calls. However, in reality Su still suffers from a mental panic over the whole peak season. The only happy time, she told me, is actually travelling on flights abroad [ibid., p.4],

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[19] 'Stand-by' this English word is Su's original word. I didn't translate it. Standing by here sounds as if the auditors are always preparing for tackling something challenging, as a 24hrs security guard (based on Su's later speech).

> "It is very relaxed. When I am abroad, the audit system (on laptop) itself cannot be connected with the internal system, then I am not updated to the server. I am really happy."

Su talked with a sense of embarrassment, but she felt happy with the switching off mode in abroad. Going abroad seems to her a place for shelter from a tight and panic site of working life, to go away from others (senior auditors and clients) calling/texting her 24 hours long. She regards the abroad as a "shelter", a haven to leave the work, as the interview goes [ibid., p.4],

> "So, I generally settle all the work before leaving. Normally, there won't be anything especially in a rush. There will be some backup auditor at work. Relatively speaking, going abroad is still the safest place." … "However, WeChat is still 'hunting and killing'(追杀) me (even when I am abroad)."

Su's word, "追杀", translated as "hunt and (to) kill" vividly reflects how auditors feel the pressure from receiving messages from the WeChat. The audit work is daunting for Su. Wherever she is, the work is hovering on her shoulder [ibid., p.5],

> "I have never felt secured at heart. When I sleep, if I open the air flight mode, I start to worry what if something happens. If I don't switch off the mobile, I don't sleep well. I just feel anxious (慌[20]). The timeline is very tight, one task after another. So, I become easily worried if any unexpected issue comes. We are all like "tight violin strings (弦绷得紧[21])". I never need a morning alarm in the morning to wake me up. I don't sleep sound anyway."

Su remembered the experience of suffering from a telephone phobia [ibid., p.5],

> "I was almost mentally devastated (受摧残[22]) when I worked the second year by my AIC (senior auditor in charge). I didn't know why he kept calling me. I feel I did the work well, and my evaluation score was OK. During the whole season, I had a telephone phobia. I even didn't allow my parents to call me because I fear receiving the calls. I said to them if I had issues, I would call them directly. My father comforted me, 'there is always caller ID and you know who is calling.' However, it didn't work. Before I looked at the mobile, the sound already made me

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[20] The word showing up several times in Su's talk is this Chinese word "慌" to express her emotional aspect in audit work. From a Chinese pictographic view, "慌" is combined with two parts, "one heart" plus "weeds in the swamp". The explanation of the character helps to interpret her emotional feelings.

[21] She used the Chinese oral term, "弦绷得紧". It means if one tightens the violin string too much, the string easily snaps under the tension.

[22] "受摧残", the original meaning was in ancient Chinese, meaning the flowers or the trees withered. Then the word is used nowadays referring to a kind of being inflicted and being abused.

very nervous and scared. I didn't recover until the end of the low season in summer."

The way of communicating with one another in audit work using WeChat intensifies the auditor's long-time attachment to the audit work and their emotional panic along the work. It has created an immense mental and psychological disorder for the auditor Su, even if she flew away abroad for holiday, the anxiety and the concern in her mind did not go away. I asked Su whether an email exchange would work better in the real work instead of calling each other or sending WeChat messages. Su explained, "Actually, lots of audit work is done through by "talk" not writing." The way of communication matters significantly in audit work. People tend to focus more on the speed of finishing a task, thus sending by emails works slows down the work, instead the communication on WeChat enables an instant communication, which audit work favours. In Su's words [ibid., p.5],

> "The talk with client, with junior or senior staff, a lot of issues can be solved in a simple five minutes' talk. Sending an email takes time to write long. It is not clearly in text many times. Then we (us) don't understand each other, and some misunderstandings emerge."

My interview with Su took place at the downstairs café in her office building. During the interview, Su put her mobile just beside her right-hand side on the coffee table, the I-phone surface front upwards. The notifications of WeChat messages kept pouring in, as I could glimpse on the surface of the mobile. I was not sure whether the messages were sent from her family and friends or from audit teams. The mix of messages in WeChat makes Su not separating the boundary between life and work. Although the mobile was silenced due to the interview, Su pointed to the mobile, "See, I just develop a habit to open reading it or at least scanning it. Otherwise, it is troublesome and hovering in my mind (闹心)[23]. I think I have kind of obsessive-compulsive disorder in my mind."

WeChat is installed in everyone's mobile phone in China. There is an implicit rule for instant response to the message in WeChat at work. The failure of doing so would imply to the leader, that "I saw the messages, but I ignore the work", an impression of lack of responsibility of the auditor. Thus, auditors keep the mobiles open, and WeChat run 24 hours. However, the calls or texts to ring an auditor, to intrude on one's rest hours are

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[23] "闹心", a local oral term by Su to express her emotions. It means "the heart is not peaceful, as being kept disturbed by something."

made without the concern for the appropriateness of the act, as there are no regulations in the firm for governing the calling and texting time.

Auditors' panic and anxiety over the audit work is not innate from their own subjective characters; they are produced within the arrangement of the daily audit work. Identifying with Su and Heng, I related to my own professional experience working inside the accounting firm: wherever I go, the requirement of taking laptops even during holiday time is an unwritten rule; the consciousness for a timely and immediately reply for emails, text messages and phone calls is cultivated from the first day in the firm. There are no specific rules for regulating the time to call other auditors, write to others and send WeChat messages. With the use of WeChat on auditors' mobiles, the boundary of private and professional working life is even increasingly blurred.

6.2.2.3 "When I think of my husband, and my children…" — family time diverted to audit work

In my fieldwork internship, most of the auditors I worked with were females. I am a female in my late twenties, it becomes normal that most frequent contacts with me are young female auditors who are in their twenties or early thirties. The after-work dinner in workday evening or weekend is spent with female auditors. There were two occasions when a male auditor asked me whether I was willing to go for a film or game playing with other people. I declined the invitations. In terms of the ratio of the gender in audit practice, taking Firm Lian as an example, there are six male partners in the firm, in contrast with one female partner. The ratio of female auditors to male auditors is roughly 10:2.

As suggested in Section 6.2.1 with regard to a young female auditor Xu's recalling in her job interview, the need to work overtime and being able to travel to faraway cities for long times during the audit season is the norm for audit professionals. For a young auditor, a minimum of two months of working in other cities per annum is normal. The organisation of the seats in the accounting firm reflects such norm of auditors' long-time absences from the office. As Xu told, auditors seldom return to their own office, in fact, there are not enough places to accommodate all audit staff within Firm Lian [field diary, 31/07/2017, p.215]. In the year of my fieldwork in early May, Xu remembered the scene when almost all auditors returned to the office after a peak season, the Internet speed became extremely slow due to a large number of auditors congregating at the firm's office. Xu followed with

a laugh and relieved, "Luckily, we were very soon dispatched to different places again after the May Day festival."

Xu is at the same age as me, in her late 20s. She is not married and does not have children. Nowadays she feels it is acceptable to work in other far away cities for two months, for instance, in the year of 2017 audit work, she was in Chengdu and Chongqing for two months. Xu joked on herself, "I am just single, I don't need to worry about the family (一人吃饱全家不愁)". The Chinese idiom, "一人吃饱全家不愁" is translated as "once a bachelor is fed, no one is hungry in his family. Xu, as a female auditor, sees herself in the same situation and borrows the idiom to describe her working situation. As Xu said, to think positively, if she is on a business trip, she sees the opportunity as "enriching her life" [field diary, 31/07/2017, p.215].

However, for many married post-30s or late 20s female auditors, travelling to another city for work for long periods of time is quite a different story. I interviewed a senior audit manager, Peng, in Firm Lian. Peng is in her early 40s, she is married, and she does not have children. At the beginning of our interview, when I asked her how she felt about the audit work, she laughed at me instead [interview, Peng, 23/08/2017],

> "Your internship (referring to me) only stays within the city, right?"

She laughed because in her view, my short internship was not enough to gain a real full picture of how auditors live and survive the audit season, as I did not go for long business journeys staying far away from home [ibid., p.18]:

> "You (referring to me) go back home every day, even if you work overtime. You still go back home. If you happen to be unhappy at the day work, you can easily get free after you arrive home and do whatever you want."

In Peng's accounts, home can be a shelter for a working person where she retreats, has rest and has her mind free from the pressures of working life. One's unhappiness, the emotional sides of the professional life, can be accepted and digested in a home environment. However, one's private space is not easily to be maintained in audit work, as in Peng's words [ibid., pp.18-19],

> "What if we travel to other places for audit? You can imagine, we are 24 hours together, including sleeping together in the same place (we laughed). Take this year for example, excluding those short periods of being away, the longest time for me till now was 54 days. I was in Xing Jiang (the province in the western part of

China, 8 hours flight with a stopover) for 54 days; my husband was thus left alone at home for these 54 days. Over the 54 days, all audit staff I led were girls. You know, in a far away place and for such long time, issues of safety, food, and accommodations became a high priority in my work. I had to consider whether it was safe or not when we worked overtime and went back to the hotel, whether we would have an extra day at weekend for an outing or rest when they were tired. Even for the dietary habit, the team consisted of so many people – who liked sweet, who liked sour or spicy food. All these practical issues, the leader needs to think quite a lot about how we can work more happily."

In Peng's team in the year 2017, the ten auditors were all females. Peng used "girls" to refer to those auditors in our interview, because the females were all younger than she was. She worked as the team leader. Peng has no children to look after at home. She felt sorry for her husband for often being left alone at home, year after year. Peng started as an auditor in 2000. Through more than 15 years' work, she seems well accepting of the annual "leaves" from home. In her comments on the mobility of audit work, "Just think sleeping in different place but always the same work." For the evening accommodation, it is normal for female auditors to share a twin room instead of living alone.

The traditional role expectation for a female to take care of the home matter is taken by her husband, for instance, to look after parents and parents-in-law. Peng's focus is diverted to taking care of the team at work instead. As shown in our interview, she focused more on how to organise the female team, which consisted of more than 10 young girls working far away from home, and the need to make the work less pressured and more accommodating.

In the above-mentioned interviews, Xu is a single young auditor, and Peng is in marriage without any children to raise. Travelling to far away cities for audit work seems acceptable with our family members' understanding and support. However, the issue of whether to continue working as an auditor becomes a real challenge for most mother auditors. When I worked within Ling's team, auditor Heng talked about an ex-female audit colleague who had been seen as Ling's "right hand (干将[24])" in the past, and who was praised in the team by auditors for her careful and dedicated attitude towards work[25]. The auditor

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[24] "干将" is a treasured sword. Therefore, the term together means the favourite best sword, which describes a person who is like a courageous warrior, full of capability, independence and devotion at work.

[25] An interesting point in the interview is to discover how auditors (especially in a team with lots of auditors talking together) judge and evaluate the performance of an auditor. In the firm, it is normal practice that auditors rotate on different audit projects. This is also a fact reflecting the firm's lack of staff. However, such rotating enables auditors to look at (review) how working paper was previously conducted, and who deals with this part of the job. As one of the auditors commented in the discussion,

unfortunately left the firm and all the audit staff felt a pity for her resignation. The main reason for her leaving was the difficulty in balancing working in other cities and caring for her children. As Heng recalled [interview, Heng, 26/08/2019, p.38],

> "When she later chose to leave the firm, the big boss (of the firm) mentioned at that time, 'when you (referring to several female auditors) applied for the job, you all gave assurances that when you have kids, after the baby's lactation periods, you can travel for audit business. Now, you all suddenly say that you cannot travel, and babies need a mother's care. How many females we have in our firm? A majority are all females. I cannot 'look after' all of you and give you special dispensation for not travelling far'."

The auditor Heng commented to me [ibid.], "Yanru, you know, for newly born babies, how a mother could give up their kids and let them go. Babies are easily sick without mother by their side, even one single day's separation can't work; not to mention a month. I remember during that time, in our firm there were three female auditors, who had just become pregnant or had newly born babies. They all resigned from the work. The one we talked about belong to the three."

"I remember the first year when I took over her working sheets (referring to the ex-female auditor's working paper), I felt I rather suffered (痛苦), all data analysis was included in her work. I felt some (items) actually could be deleted, or even hidden in the excel forms. However, for her part, all were dealt with carefully and fully. There was nothing hidden in the lines of forms. I looked at the forms, worried about the amount of work, and asked Lu whether I could escape some work. Lu suggested, 'you see how past years' work was conducted, why this year you didn't do it?' then I just became silent and worked all out. However, honestly speaking, after the first-time pain, I learned a lot from her work and working sheet."

Furthermore, in terms of the evaluation criteria, the auditor mentioned to me,

"Actually, in our team, judgment and evaluation was not made explicit, rather in an invisible form. For example, this year I take over a new project and then read someone else's working paper in the past. For those who have done very well in the past, I give them a "tick" from my heart; for those who really do a bad careless job, from the bottom of my heart I give them a "cross"; in the long run, those people with "cross" are in fact excluded when I lead the team."

This way of reviewing each other's work works as a peer review mechanism. It is not made visible and explicit during everyday audit work. If the auditor did not tell me about the story, I would never have known their judgement approach. I more focused on the explicit part of the criteria and norms written in the manuals etc. The practice of peer view is implicit and embedded within the practice of rotating.

In our talk, auditor Heng used the Chinese term (常在河边走，哪有不湿鞋) - "if you always walk alongside the river, how could it be that your shoes never get wet?" In the discussion when auditors talk about the way of judging and evaluation. Heng's metaphor and idiom suggests, for those who are careless and take risks in audit work, for example, the approach and attitude that if reviewers have not checked the errors out, then just hide the columns of the audit working paper. In the end, these auditors will not be appreciated and one day they will be "punished", because for auditors, they always mention a sense of "trust" between one another at work.

I felt shocked when hearing this story, with an 'OMG' naturally uttered at hearing this tale. Although the only pregnant auditor, Jing, in 6 months of pregnancy whom I knew during my fieldwork did not resign from the work, there was a small episode when the team made fun of her to stress the time commitment in audit work [field diary, 02/03/2017, p.53],

> "So next year at the same time and at this sitting table, we will see you (referring to Jing) again. You won't miss the next audit season, it is good," Bao laughed (Bao is a male auditor). Jing, the mother to be, replied, "Correct, the baby comes in a very 'right'[26] time." The six auditors all burst into a laugh.

In the summer fieldwork, there were two mother auditors inside the team, Xue with a child of three years old and another auditor Yue, whose child was just about two years old. When we had lunch together during the work, it was palpable that the two mothers had much resonance in talks despite the age gap, they shared a lot with each other about what kids eat, play and read before going to bed.

Auditor Yue used to be one of the potential interviewees but later I gave up due to the challenge of finding the right time to conduct the interview. Yue, three years older than me, rather preferred writing to me for the questions. Once, when I sat beside Yue for the purpose of giving a hand with a detailed sales check, Yue described her daily routine in our break [field diary, 31/07/2017, p.216],

> "Every day I wake up around 5.30 and around 7.00 I go for work. After the whole day sitting here, all evening time is devoted to her (Yue's child), playing either at home or going outside, my mother has to stay with me to give me an extra hand looking after the child. Playing with the child is rather more tiring than sitting here doing the audit working sheet. When the child goes to bed, I am totally exhausted. Then the next day repeats and restarts again."

Even for the female partner Ling, she has to balance the roles of being as a mother and being as an audit leader in charge of the whole team. Ling mentioned to me once when we took the train back to the city [field diary, 15/03/2017, p.115],

> "This year I didn't go on business trips a lot, the least of these years, because my son has the university entrance examination soon. In the past when he was very young, my parents would look after him then I was able to travel far away for work, but this year is really very crucial for him. I didn't do any projects in other cities… I have already planned a trip after he (referring to her son) finishes the national exam, taking my parents and him together to travel to Singapore and Malaysia. My

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[26] Female auditors can have half a year maternity leave based on public policy.

parents sacrificed a lot of their rest time on my son when I was away all these years for the work. My son is closer to my parents."

Ling was appreciative of her parents' support in looking after her son. Ling has chosen to pursue her audit career, however, if without her parents' help, she could not manage the mother and partner roles at the same time. It was a compromised decision to send her son to her parents' home. Ling did not tell me how she felt about the relationship between her and her son, but once in our work break chat, she recalled [field diary, 28/04/2017, p.179],

"My son always laughed at me, saying to others 'my mother is just a Primary School accountant (小学会计). Every day her talk is about price/cost ratio. I will never do accounting in my university study.' You (referring to me) see, this is how he perceived my job."

Although Ling is a partner, her position and her career were not fully well acknowledged by her son. A primary school accountant in her son's words, implies his mother does not do an important job or the accounting job his mother does is very fundamental and basic. At the beginning of the two months' internship over the audit peak season, as an initial outsider, I criticised harshly from the bottom of my heart Ling's way of 'acting' in various situations. It looked as if Ling was lacking professionalism because her acts made it seem that there was no separation between the daily work and her son's university issues.

[field diary, 06/03/2017, pp.76-77]

There was one piece of A4 paper mixed in the draft reviewed reports. It was Ling's handwriting in red ink, well handwritten Chinese characters. The piece of writing was very tidy and clean. As a mother of a student who faces one of the most crucial moments in life – the national university entrance examination in two months' time, Ling's priority this year seems much heavier. On the A4 paper, she noted down all suggestions one by one about the procedures to choose a right university, including how to lower the risk of being declined, what aspects to pay attention to on an enrolment guide, how to use the mock exam scores to choose the proper destination, what major seems best for students with different characters and different genders etc. (photo attached).

Figure 1: Partner Ling's Handwriting
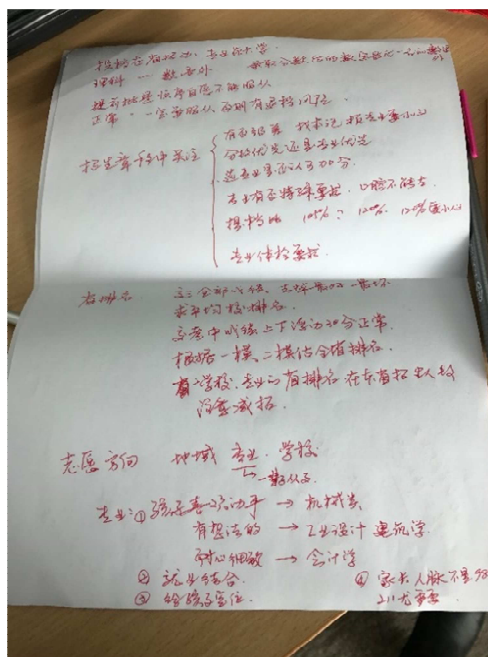
[field diary, 16/03/2017, p.116]

In the morning after we got into the car that collected us from the train station to the client's factory, Ling immediately took out her notes from her pocket and read them in a concentrated mood without saying any words to us three at the back over the 20 minutes' drive. The right column in her notes writes about her son's high school documents to be submitted and university choices, and the left column lists all tasks for today's audit work.

Just as Ling's note paper is divided into two parts as right and left columns, Ling is also divided into two roles, as a caring mother worried for her son's future study and an audit female partner who is in charging of multiple projects over the peak season. Ling, as the mother, was added into her son's high school class WeChat group, and was updated with the happenings at school during the day working time. As in Section 6.2.2.2 in Su's account of the usage of WeChat, Ling's I-phone was also poured in messages from her son's school, her family and the work. For a crucial moment just before the national examination, Ling could not bear the risk of missing any important news spread in the group chat. However, Ling still complained to me about the WeChat in her son's education [field diary, 24/04/2017, p.171],

"It is too binding, almost hijacking(绑人[27]). The teacher in High School sends the messages every day informing the parents whose children haven't finished the

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[27] Ling used the metaphor "绑人", "a person is tied up or bounded by a rope". The rope refers to the WeChat metaphorically.

homework and makes it public in a class WeChat parents' group chat. She kept sending the information in group chat and we need to keep track of and keep interacting with."

My daily talks with the female partner Ling often touched upon Ling's thoughts about her son's education, activities, and her thoughts as a mother. I am perceived by Ling to have a good higher educational background, as I am doing a PhD study in the UK, with a master degree in London and four-year undergraduate study in the capital city Beijing. My high school was also one of the top three schools in the city, because I was asked by Ling about my school over the elevator talk on the first day of meeting Ling in the audit team. Often such talk was made over the lunch period when auditors were eating takeaway food all together surrounding the working table. The talks sharing with one another about their children's activities and suggestions were not rare, and this is accepted in a public working environment.

As the partner, Ling is practising the roles of partnership and motherhood at the same time. Other female auditors with children are doing the same thing. Ling read and checked messages of the WeChat group led by her son's school teacher at work within the audit team, commenting about her son's education with another senior audit manager Lu, whose daughter is at middle school facing the entrance examination towards the high school. Younger mother auditors, such as Xue and Yue, work together as well as share with each other the updated activity information for their young newly born babies. For the rest of us, the female auditors who do not have the responsibility of taking care of the children still listen to the talk or spend time with one another.

This section writes about many female auditors I met in my internship and how they coped with the time devoted to audit work, and the time committed to caring for family and children. Due to long periods of time being absent from home in travelling for audit business, most female auditors find it challenging to balance the roles of a wife, a mother and a professional auditor. For those who continue to stay in the audit field, there was lots of assistance from family support, such as one's parents coming over to take care of the young children.

In the firm where I worked, many female auditors constituted the audit team. The team leader Ling is also female. Most female auditors share similar concerns for family and children, and such burden is visible to all members of the team. Female auditors shared with one another in the audit team about their family responsibilities and obligations, the

challenges to balance the time in dealing with family issues and the audit work time. There was a certain unity in the female audit team, and consolation and support for one another dealing with the time demands of the work. I will explore this aspect in Chapter 8.

6.3 Discussion — Time demands for becoming an auditor

This chapter starts with my recognition of the time demands and commitment to act as a front-line auditor. It provides a taster into knowing the auditor's life worlds and seeing how the time demands are generated in audit work and how they influence the auditor's body and affect, the professional life and family life.

The everyday audit work requires long hours staying inside the audit team and erodes an auditor's private life. An auditor feels pressured not simply for the fact of hours of work. The demands and burden were generated by the way of how audit work is carried out and what constituted the right thing for auditors to do, such as the employment of WeChat in communication, the timely reply to the top level senior's questions, the expectation to take laptops wherever the auditors travel and there was no specific code in regulating the calling during the project time. Junior auditors were bonded inside the team, spent long hours working, with less social activity with family members and friends. They also easily suffer from anxiety due to the relentless callings and rings from clients and managers at evening rest time. For female auditors in China, the long travelling afar imposes another challenge on them to balance the roles of caring for the family and children and practising as an auditor. The time devoted to the audit work overtime conflicts with the time devoted to family. Female auditors have to resign from the audit work if they lack family support.

There is an element of vulnerability in practising as a front-line auditor coping with the daily tasks. This vulnerability is reflected in junior audit staff's feelings of disconnection with family and friends at social activities and the intense anxiety and panic resulting from the 24 hours' timely communication technologies such as WeChat employed in everyday work. Such pressure also goes to the upper level of seniors, managers and female partners in balancing practising the roles of mother, wife and audit leader leading young audit juniors every day in the real field site. However, there were also elements of unity, consolation, and support in the auditor's daily work in Ling's team. For this part I will discuss it in Chapter 8.

My attention from a practice theory aspect is thus devoted to presenting different ways of practising the audit work and seeing what practices made time demands. The subject of time demands continues in the next two chapters, in which I continue to explore how auditors were influenced by a norm of time commitment in terms of speed, length, and high rhythm of work, demanding for auditors to bear. Different from audit work literature that examines the use of time management tool auditor's work, I discuss certain aspects of an auditor's sacrifice without a measure, without a quantification tool to justify how much auditors sacrificed.

The findings of this chapter argue for recognising the vulnerability of becoming a front-line auditor who copes with the time pressure every day. However, auditor's vulnerability suffered from the time demands is generated by different practices in audit work. The purpose of this chapter asks for amplifying auditors' voices of daily work and calls for more care on their physical and emotional well-beings affected by practices of work. I hope auditors' voices and the vulnerability[28] would provide a "pause", even a transient stop[29], to open up more thinking on the existing fast-paced audit world, and consider how the audit work environment could possibly be changed in practices so that in the future auditors "stop crying" [30], and are no longer afraid of being auditors.

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[28] "We are always, always being swept along in a moment of becoming. Let us for once hold such a moment, brimming again with precious fragile life." (Dragland, The Drowned Lands, 2008, read in the article Coming into Presence: The unfolding of a moment, Lynn Fels, 2010) Fels, Lynn (2010). "Coming into presence: The unfolding of a moment." Journal of Educational Controversy **5**(1): 8.

[29] David Appelbaum has a book called *The Stop* (1995), in which he contrasts the quickness of seeing things with the vision and perception of the blind person. Although it is generally believed the blind person lacks vision, the groping process with a stick enables a blind person to see what the person with vision does not. In the groping there is a kind of pose, which is "a gathering unto a moment of novelty. It is perception of traces of hidden meaning. It is the perception that belongs to the stop" (Appelbaum, 1995, p.10, pointed to by Law, *After Method*, Introduction, p.10). The Stop slows us. Appelbaum, David (1995). The Stop, SUNY Press.

[30] The sentence comes from a piece of an episode after a formal interview with auditor Amanda (14/01/2017). The interview took place on a Saturday morning in a Starbucks on the ground floor of the firm's office. Amanda's husband was in fact sitting not far from us and waiting for our finish of the interview. On finishing, I met her husband and asked a question, "How do you as a husband of an auditor feel?" Her husband gave a laugh at Amanda's crying days during audit season, replying "almost every day she came back at midnight, and started sobbing. What could I do? I comforted a bit. But you know, as time went by, I became crossed as well, asking: "Why do you cry every day?" I shouted to her one night, "Could you stop and go to sleep!"

Chapter 7: "Non-fitters" and "survivors": conflicting values in carrying out audit work

7.1 Introduction

As Chapter 5 suggests, I had spent nearly four months negotiating the access into the audit team and interviewing auditors before I was accepted and settled in the female partner Ling's audit team in the end. In the early stages of navigations of access to the firm, I was not welcomed by the audit team in Firm B, because I behaved in an interrogative way of asking questions, which interrupted the normal pace of work. Then I went to the capital city Beijing with the aim to extend the network with auditors to negotiate the access to working inside an audit team. This plan was not realised in the end but in the process I was able to meet some of my former alumni fellows who had the experience of doing audit work. When waiting in Beijing in early 2017, a cold winter, for meeting the "next" auditor, a post came up in my WeChat Moments written by a junior accountant in Beijing. The title of the article is "at 1 a.m. emergency room, luckily, my audit colleagues are awake at work".

The auditor described the incident of her going to the hospital emergency room at midnight and her interactions with other auditors at work on that night. She recalled a touching moment at 2.30 a.m. regarding reading several messages popping up in her mobiles. Those messages were all sent from audit colleagues, as the author felt only auditors were awake at work at that time. Several were willing to give hands to her if the author needed help in the hospital. The writing ended,

> "When I finished the intravenous drip at 3 a.m., I waited there for bleeding stopping, another buddy (小伙伴[31]) just arrived home, and sent me the message saying, 'taking care and be careful when taking a taxi at night. Sent a message back after getting home'.
>
> I replied,
>
> "Brother (老铁[32]), I am back. Don't worry. Please take care as well."

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[31] "小伙伴"is translated as Little buddy.

[32] "老铁", is literally translated as wrought iron in Chinese. The wrought iron, is a metaphor, used as a popular web language to call the other "brother/sister" to describe the person who is trustworthy in a close friendship.

The metaphoric term to describe an audit colleague as an iron gives me a deep impression of how a close and reliable working relationship is developed inside the audit team through the hardships of audit work when auditors work overtime. As the metaphor of wrought iron suggests that wrought iron is often obtained through melting the pig iron in heat, auditors call one another friend, brother, or sister at the pressured audit work. However, resignations from juniors to leave the audit work were not rare. Survivors passed the test of time in audit work, seeing a number of leavers step out of the audit work.

The initial setbacks in the access negotiation have rendered me as an unwelcome auditor inside the firm. It unexpectedly drew me and other audit leavers together as I was probably conceived by them as one of the deviants who did not act properly in the team. The auditors who welcomed me and spent the most time talking with me about their daily work were largely regarded as "bad students" in an audit school (firm). They were seen as unpromising underachievers. Most of them by the end of my fieldwork had left the accounting firm and stopped being auditors.

My attention of studying the norms of audit work thus goes to the "non-fitters" in the audit team related to my fieldwork experience. I have interviewed some "audit non-fitters" and listened to the stories about their deep frustrations and self-doubt in audit work. At the same time, I have also met some successful auditors who were promoted to the audit senior in charge and audit managers. The "contrasts" in our talks and meetings reveal to me "conflicting" values within hierarchical audit teams.

This chapter examines the practices of carrying out audit work and explores what norms and values are encouraged in becoming auditors, from the perspective of non-fitters and audit survivors. The non-fitters in audit work provide me with a knowing into the norms of the audit work from a perspective of what needs to be corrected to be a qualified auditor. In real life, those who left the accounting firm were not regarded as successful professionals by some audit partners in the firm. Nevertheless, their deviations and unconformities deserve our attention as their sincere voices reveal how the audit is done and how the norms shape an individual to become a normal auditor.

Followed by the non-fitters' stories in audit work, I also present the encounters between me and some senior successful auditors in charge of the projects in the big four firm. The contrasting of the cases illustrates how auditors become socialised and "grow" up in the firm setting. Relating to the accounts given by the audit non-fitters, I show conflicting

values interplaying within a hierarchical audit team setting. The session reflects on what an audit team is, and how the audit teamwork is carried out every day. Followed by the notion of vulnerability in front-line audit work, I discuss the segregation and vulnerability within the hierarchical order of professionals in accounting firms and that junior auditors feel a sense of displacement in audit work.

7.2 Marginalised audit non-fitters

7.2.1 "When I am not liked by the 'Big us (大家伙)'…"

Bei is a junior female auditor whom I got to know in December 2016 in Firm B, shortly after I started my fieldwork. She earned an undergraduate degree in accounting in the UK. When auditors in Firm B knew I study in a UK university, Bei was naturally introduced to me since we were "thought" to share more "common languages" by the introducer Bo and the audit manager Wang in Firm B.

After staying with Bei within an audit team for auditing a Japanese manufacture in December 2016, it was 8 months after, in August 2017 that I saw Bei again and I was surprised to learn the news of her departure from Firm B. My surprise was mainly due to her decision to leave the audit profession, which sharply contrasted with her initial passion and perseverance in becoming a professional auditor at the very beginning, as Bei in the first-time interview said "I come from an accounting background. I know I must improve my accounting knowledge, but I am sure I can achieve it in the future" [interview, Bei, 21/01/2017, p.10].

In August 2017 Bei and I had a second time face-to-face interview. She fell into a deep doubt of herself about her suitability and potentiality to become an auditor, in the talk she has made arduous efforts to change herself. As she said, "the most important is to change my mind-set, adjusting it to the thinking of the Big us (大家伙). The term she used, "大家伙" in Chinese reads "da-jia-huo", and it is literarily meaning the "big-family-group". The self-doubt about her own capability in becoming an auditor was in fact permeating all the time since Bei became an auditor. When we had the first interview, it was Bei that initiated the talk and asked my opinion [21/01/2017, p.1],

> "Do you think there are any differences in the ways between you sitting still working for one hour in front of a laptop and the other using fifty minutes to work efficiently (on audit sheet) and then spare the rest ten minutes for a breath?"

When I was ruminating on the point of her question, Bei continued as answering herself,

"To tell you, it is different and the second is not good in real audit work: I stand up, go out for water, then sit down, back and forth leaving the meeting room. 'It is not good for me to be often seen by the client.' Managers told me before…. I thought to be a happy audit associate. Associates after all shall be Happy Associates… If one day, I become the leader for the team, I hope there is 'happiness and cheerful talk' (欢声笑语[33]). If one junior does wrong, I will patiently tell her/him why it is wrong; as long as in the future he/she doesn't repeat the mistakes".

Bei's expectation to be a happy and patient audit associate conflicts with the time demands and speed in audit work. Her way of frequently standing up, going out and coming back worked in a similar manner as I kept asking questions. These acts were counter to audit managers' image of what a good member of audit staff is supposed to do. Gradually, Bei learned the rules [ibid., p.2],

"I don't think in audit work it is possible to have a cheerful working atmosphere at all. It is very busy, fast-paced work. There is huge amount of pressure: deadlines are there, and every one must deliver the numbers and the audit sheets before the agreed time of clock. Deadlines are pushing. I must hurry up instead of being relaxed and happy."

Being happy and relaxed is not accepted in a fast working atmosphere in audit work. Bei thought of herself as the one not liked by other senior managers, as she worked slowly and sometimes could not master all the working papers well. She used the word "intimidating" to describe the situation [ibid., p.2],

"You can tell me, even criticize or scold me when I am doing wrong in the working papers, as long as you tell me why it is wrong. Now the most horrifying thing is He (She, referring to the manager) did not criticize me, and will never do. He (she) just pretends looking very nice to me. There can be someone (peers) who truly loves to teach or tell me the rationale, but I know all are very busy; I don't want to interrupt them at the busiest time and feel guilty if I interrupt a lot to drag down the speed when we are at the same projects. I would rather let those nice auditors find more excellent audit staff in their projects. Just let me 'die' (自生自灭[34])…"

"To let me die" was Bei's reaction. She was in a dilemma to ask for help or stay silent within the team. She felt guilty when her involvement into the team delays the speed of the

[33] happy laughter and cheerful talks.
[34] grow by oneself and die by oneself. Bei suggests there is no one asking, no one caring, no one intervening.

team's work. Bei hoped to ask bravely but the responses from managers discouraged her from doing so [ibid., p.3],

> "So generally speaking, in the end they (the higher level of staff) will say to me, 'have a look at the last year's working paper and follow last year's methodology, but there was a time I did follow and conduct all procedures based on the last year working paper. Then the new leader told me I shouldn't follow them! There were some issues there, I need a redo (Bei burst into laughter when recalling). I was helpless at that moment, if there was something wrong last year, how did I know it was wrong as I was not the person doing it last year?"

Bei questions the value of a procedural way of filling in the audit-working sheet (刷底稿 [35]). However, the real fact for an accounting firm in the peak season is a demand of excellent junior staff who can produce a good flawless working paper on time in the firm. As Bei comments [ibid., p.4],

> "I cannot ask too critical questions. When I did, others suggested to me, 'my thinking is too divergent'. I remember taking ACCA exam, why do I need to think creatively and differently? One point, normally one mark, you know. I read the case carefully, line by line and think about the implications and the meanings behind…However, what if you are doing a 'checking' work (audit). When you creatively think about the problem, they all think I am 'crazy', questioning me 'from where you see that?' I answered, 'I read from this point.' They replied to me, 'no way, you must provide the actual basis, then you can raise the issue.' …this work really affects my creativity. I feel myself losing my creativity. I am scared."

After Bei was reminded for a few times by the managers, she started to think of herself as being abnormal [ibid., p. 5], "I think my way of thinking is in question. No…no… I should not do it (being critical and asking questions) … my creativity is rather naïve and stupid. Innovation must be built on a basis of adequate understanding of financial knowledge. However, my storage of knowledge is rather shallow." Bei fell into a deep embarrassment and loss in direction [36], saying she was "not born to be an auditor" [ibid., p.9, Bei's original English words], because her questions seemed always not to the point.

> "Others laughed, as if I was abnormal [37]. There is one person very straightforward. He feels I am different from the rest of other people. This is original word. … I always doubt myself in audit work, doubting myself whether I am really the one as they said – thinking differently from others. I feel audit work cannot allow me to achieve what I want to be at an appropriate pace [38]. The work of audit asks for

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[35] "刷底稿", literarily meaning "use a brush and fill the audit sheet mechanically in a fast way".
[36] Bei in interview mentioned many times of "embarrassment" and "lost in direction" ("我很尴尬，我很迷茫").
[37] " 我有病", literally I am sick and have an abnormal mind.
[38] "不疾不徐", neither too fast nor too slow.

efficiency at how fast you could finish the delivered tasks at working sheet. It is not a competition with myself (in terms of my development as a profession) but it is a competition with time. It is wrong, it is wrong…"

Bei's murmurs of "it is wrong…it is wrong" has been hovering in my mind for a long while since the interview. I feel sad to hear how she was treated as an "outlier" from the rest of the normal auditors. Bei's acts of being happy, thinking creatively or asking questions were not encouraged under a tight timeline audit work. The priority in audit work is to finish the required working sheet in a flawless manner rather than interrupt the flow and the pace of the work. In early 2017, Bei was asked to do more translation work instead of joining in the normal audit projects. I did not contact Bei during the spring of 2017 due to my assumption that she was away on audit project, but it turned out not to be the case. She was not assigned to the previous year's audit project in Beijing as expected. Bei accepted the work allocation, saying she was not picky about the assigned work [WeChat communication],

> "I don't aim for competing in promotion, nor do I pick and choose work based on what I personally like or dislike. I work overtime on the translation, but I haven't asked the overtime charge. I try my best. I hope I can fit with others."

She typed these words as text messages in WeChat with me in July 2017. So when I learnt about her decision to step out of Firm B in late August, I felt a regret but also a relief for her from the bottom of my heart. Bei in the end chose to give up becoming an auditor, but in my fieldwork, Bei accompanied me through the most hardship time in the field when I was declined from Firm B. She shared with me her analysis on the reasons why I was unwelcomed in the accounting firm and the advice to adapt to the work. The empathy built through daily discussions provided me with great emotional support in carrying on the fieldwork. I have also learned how to behave obediently from her deviance from the team.

7.2.2 "Are you a spy?"

My attention was drawn to a young intern Ai in Ling's team one day when I was sitting inside the team and Ai saw me taking some notes in my hand-pad and immediately burst out a question, "Are you a spy?" My face at once turned blush with a laugh, but no one sitting in the room, including the partner Ling and other auditors, followed the conversation. The episode passed in silence; however, Ai was the only person who bravely posed a curious question into my identity during my presence in all audit teams in different

accounting firms. The remaining audit professionals generally acquiesced to my being in the team after the team leader (manager or partner) introduced me.

Ai was a fourth-year accounting student at a local university. Her internship was applied for completing the final year task to practice in the real business world. She came into the team before I did, and I was caught by her dyed dark red hair colour when I saw her. Ai loved to tell funny jokes among the team and shared what she saw as interesting on the streets in the morning with colleagues. Whereas I learned to sit "quietly" inside the team, based on the lessons learnt from past experiences of negotiating accesses, Ai acted differently.

> [field diary, 15/3/2017, p.109]
>
> We followed partner Ling to a remote manufacturer which Ling has long business connections with. As we entered the main gate of the glass manufacturer Ling pointed to the nearby Greenhouse glass and guided us about the background and the history of this factory, the varieties of the glasses produced, such as the shellproof glass, the subway glass etc. Ling led us into the elevator in the building, directly to the designated meeting room without any help from the client's finance team.
>
> Ai and I were working at a large rectangular black table in the meeting room, to the opposite side of Ling's seat. When assisting with the sampling tests for the trade receivables for the clients, Ai occasionally came out with different sorts of questions on company transactions, some relating to the suspected "missing" primary documents and invoices. She directly raised the question to Ling, and followed Ling's answers, raising her head Ai directly asked,
>
> > "Are you really sure?" in a teasing way,
> >
> > Ling heard and chuckled, "well, I am an 'old driver[39]'," and didn't utter more words.
>
> The rest of the auditors burst into laughter, perhaps never expecting a person to make fun of the accounting partner in the meeting room.

I did not notice Ai's eagerness to ask questions acting as a distraction, until the next day the partner Ling took her away for other tasks. Before Ling left the team, she talked to me when Ai was absent [field diary, 16/03/2017, p.117],

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[39] The old driver is a popular Chinese saying, which literally refers to the person who is experienced in a field. But it also has negative connotations for the person who occupies an abundant amount of resources and likes to show off.

> "I must take her (Ai) away this afternoon; the client will soon be annoyed by her way of raising questions continuously. What if she directly keeps going to the office and asking them. It is fine when I was here, managing her and answering the questions, what if I am not here…"

Compared with Ling's familiarity with the firm as the idiom, "an old driver (老司机)" suggests, Ai's unfamiliarity made her keep asking all sorts of questions about the factory. Questions were directly answered by Ling one by one. However, Ai's way of posing questions was not encouraged, and perceived by the partner Ling as "too talkative" that might ruin the relationship established between the client and the firm (her project), thus she took Ai away, leaving me and another "quiet" auditor at the site in the afternoon to finalise the work. The other day when I asked the intern Ai about what she did yesterday. Ai replied, "She just asked me to deliver the documents back to the firm. Ran the errands, nothing really."

What I found different at other audit working sites is that without the partner Ling's accompanying of her, Ai is the person who normally socialises the most with clients' accountants and is willing to talk with the financial leader when the other seniors, such as Ge, left the lunch earlier for catching up with work. Although the client leader Cheng knew Ai was an intern, Ai's lively and vivid depiction of her life made Cheng think of her son far away working in Shanghai. In later summer interviews with another formal auditor, Heng, about the thoughts of Ai's presence in the team, Heng commented [interview, 26/08/2017, p.42],

> "In fact, if she (Ai) could further stay inside our firm, it could really add something fun to us. She is really interesting. Look at the accountants across the firm, we don't have such very lively person… For this work (meaning audit work), after a year, no matter how young and lively, all are withering (蔫儿了)."

The Chinese words of "蔫儿了" is an oral metaphor used by Heng to describe auditors when they entered the audit firm, they looked like fresh flowers. However, during the audit season year after year, all young auditors were drowned and become spiritless due to high demanding work. For young auditors such as Heng, Bao or Jing, they welcomed Ai's being unique, to save them from suffering from tediousness and pressures at audit season, they only gently reminded that Ai's intrusive way of asking questions might interrupt other people's work within the team. "The right time to ask" is suggested by more experienced young staff.

I was most impressed by Ai's observant eyes and sensitivity towards surroundings. In contrast with most of formal experienced auditors at the site, Ai was the most curious about my presence at the team and watchful of what I did. She was the first person who asked who I was, and the reason I came for the team. Her jokes have often provided lots of initial clues to note down the events taking place, to notice what auditors wear, how they talk and negotiate with clients.

In the end, Ai was still not well suited within the audit teamwork, despite having a creative and amusing character of telling jokes and asking questions. Aligned with auditor Bei's reflections, the everyday audit work is a deadline driven practice, the time for focusing on the working sheet and achieving the delivered tasks on time plays the most crucial actor. Asking too many questions, being lively and cheerful at the working site can be perceived as intrusive and distractive for audit work.

7.2.3 Becoming a disciplined and obedient auditor

During my stay within the accounting firm B, I read an audit manager's hand notes about the evaluations of junior young audit staff. In the first page of comments for nine individual auditors [photo attached, taken on 12/12/2016], the audit manager highly valued the qualities, such as "the completion of audit working paper on time", "the quality of the working paper", "efficiency", "carefulness in filling the working paper", "working while being sick", and "good capacity for following the orders". The review comments reflect for senior audit managers, what becomes significant for auditors to do.

Figure 2: Evaluative Comments from a Senior Auditor in Charge
(the photo redacted for anonymity)
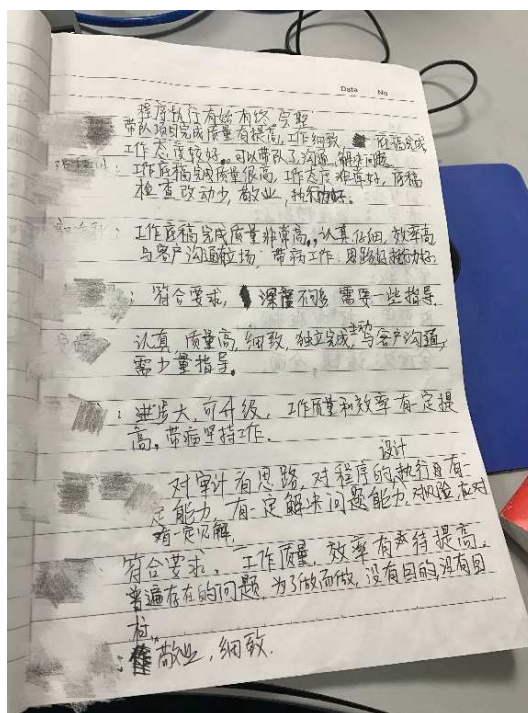
 In the summer time, when I had a formal interview with the audit manager, Jin, who has 10 years' audit work experience and works for a big four firm in the city, Jin commented similarly on the expectations of an audit staff. She illustrated the importance of being responsible for the working sheet with an example of a resigned auditor in the past, who was regarded as "too creative" rather than "pragmatic" [interview, Jin, 09/05/2017, p.19]:

> "We had a staff in the past, whom we managers all agreed not working well on the audit working paper. At end of each working day, this staff sent emails to our managers, saying what kinds of risks the client have, writing in the way as a small piece of dissertation[40]. In fact, this way of acts seems he is standing at the level of our boss (as partner, boss is the name manager calls the partner); however, at that time he was just a member of staff. He is indeed good at discovering issues of the client, but you know, the audit, this work needs a 'product', something could be presented, thus we need working sheets, and the audit report. But in the end, he couldn't present them on time to us. Gradually he found himself not fit within the audit work, and left… Little children (the way manager called audit staff) like him do have different thoughts. And in fact, I feel most of the recruited new people full of different ideas. Honestly speaking, these students are good excellent ones."

Jin recalled the experience facing each year's new generation of young staff, whom are generally regarded as being "full of ideas"; however, the priority for the staff is not to present ideas but finish the basic task within the working sheet and deliver smoothly to the

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[40] "像小论文", literally translated as 'like a small piece of dissertation'.

upper level of managers. Jin is still reflective of this way of training young auditors [ibid., pp.19-20],

> "After staying for a while, most of the thoughts are eliminated (被消灭 being removed), why? This audit working paper does not allow you to develop your own interpretation or imagination. We have a format, and the way it is written has its own requirement on how things are done. It is honest to say many creative thoughts and independent thinking are killed. When ending up in senior levels, more and more 'little children' are trained as well-disciplined, obedient and satisfactory to our expectations (中规中矩[41]), following the basic patterns and routine (套路[42]). Sometimes, for example, when client has certain unreasonable issues, auditors don't find it as they just write the comment and report based on the 'normal' way. I am only saying the possibility of such acts, not meaning every auditor is acting as such. But in contrast, the staff I mentioned did keep a questioning attitude. However, when we (大家 "big us") gave evaluation on him, he was delayed due to the fact he was not able to deliver the working paper on time. We thought if you could do your working paper well and then have different ideas, it would be perfect. But the issue was he couldn't achieve the basic role of what he was supposed to do. This was the point."

The demanding time deadlines of each project require audit staff to concentrate on filling in the audit spreadsheet as the norm of the audit work. The norm of finishing the timesheet rules out junior staff's other acts, such as the potentiality of being critical, writing in other formats, raising issues in emails, asking questions in a different logic from audit managers. In Jin's thoughts, as the time goes by, the courage and the capacity to challenge an authoritative figure such as the senior manager or partner, was likely to diminish. For those auditors, who find it hard to adjust one's acts and even transform themselves with the manager's expected performances, become non-fitters of the firm, and gradually excluded through an evaluation system based on manager's comments and then leave the firm in the end.

7.2.4 Summary

When a young generation of graduates steps into the audit team, some of the young people find it hard to adjust and act in accordance with the expected rules set within the audit team. Audit managers in general expect young staff to complete the audit working paper on time and send for further review. Young auditors who acted in a more questioning

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[41] "中规中矩", Chinse idiom, "规" as the drawing compass and "矩" as the carpenter's square. Thus, the idiom means, within the boundary of compass and the square. It refers to one's acts and behaviours conforming to the rules and norms.
[42] "套路", Chinese term translated as a set of pattern and routine of doing things. However, this word is used with a connotation of being crafty and cunning.

approach were not liked by the higher level of audit seniors or managers. The limited time does not favour a critical discussion.

Woolgar and Neyland (2013) highlight the values of violations or deviations in people's ordinary activities, as they provide a route to know how the rules of a particular activity are maintained, enacted and practiced. In some deviations and violations, implicit rules are made explicit through people's talks and actions. The newcomer starts to learn the rules when making an error. When the new member is disciplined, praised, or admonished by the experienced colleague, he/she starts to pick up the sense of what is expected in the practice. As I have discussed in Section 4.2.2.2, I came to know about how to be an "obedient and excellent" audit junior through these encounters.

In the cases of Bei, Ai and the resigning auditor, they acted counter to the norms of the audit work. The unacceptable acts and behaviours, such as being lively, happy or cheerful, asking too many critical questions, are supposed to be "corrected" to follow the normal route of the practice. Otherwise, these auditors are driven outside the boundary of audit work and leave the audit firm. However, those moments of deviance become crucial reflective spaces for recognising why junior staff are increasingly resigning from audit work, and what practices are "uncomfortable" for audit staff and audit managers.

7.3 Working to survive
7.3.1 Audit junior: "Audit is conscience work"

There were many young auditors I met who were working hard to survive. I remember my first interview conducted during January on a cold Beijing Friday evening when I waited for the auditor nearby the office building. The interview lasted for fifty minutes and when it was 21:30, I accompanied my interviewee Dong to walk across the skyway and we saw each other off at the entrance to the subway. I headed towards the worn-away steps to the subway entrance whereas I saw my interviewee's back at night stepping towards the shining skyscraper to continue the unfinished work. I wrote in my diary after the interview,

> [interview notes, 13/01/2017, Dong]

> "Around 9:30 pm, Dong reverted to the office across the skyway, because the manager urged for pre-audit memos, and asked her to come to office tomorrow again at weekend. Dong was not willing to do so as she could take back the laptop and work at home on Saturday. However, she felt she had to as the question imposed on her through text, "there are a lot of your buddies here tomorrow in the

office, do you love them?" Dong passed her mobile and showed this conversation to me, with a deep sigh, "actually, you will know, to do audit, you need to face your conscience. It is a work of conscience (良心活) and ask yourself whether you are responsible and fair to others."

Annoyed at the audit manager's way of enforcing the auditors to work at the excuse of the love, Dong still chose to return to the office on Saturday as she felt there was a whole team of junior staff working in the firm, and there was a need for her to sit in the team. As the previous chapter has shown the time demands and pressures at the audit work, audit team members who get through the annual tough periods of peak seasons also have developed certain sense of unity and belonging to the team with whom they spent most of the time (I discuss more about this aspect of unity in the next chapter).

Dong acted as the audit senior one – who had survived the first two years training as an audit junior. She no longer needs to "stand-by" in the team, as she initially thought to work at home over the Saturday. However, the text message showed that Dong was noticeably pushed by the audit manager, who was not present in the firm yet hoped for the team to sit in the office over the weekend. Dong unwillingly followed, but she felt obliged to the young junior staff who also came to the office over the weekend.

Such obligation, a need for bearing other young audit staff at site was inexplicable for me to fully concur with, as on the evening night I noted the scene with a sense of injustice for Dong by an authoritative tone from the audit manager, Dong left me with a word of "audit is conscience work". In a Chinese context, conscience means "good heart". Dong has the obligation to consider the presence of other auditors, and this good heart towards them was calling her to the office the next day.

Interestingly, the next day over the weekend my other alumni fellow Tony kindly took me to visit the firm office, in order that I could have a more vivid picture of how audit staff work in a weekend accounting firm.

7.3.2   Audit big senior: taking the nanny role?

Tony and I are undergraduate classmates studying accounting. Tony and Dong were in fact graduated at the same year from the same university, as Tony immediately joined the firm upon undergraduate degree, he has now worked in the big four firm for more than five years. He has become a **big** senior auditor, hierarchically much higher than Dong. In the coming autumn, Tony was supposed to be promoted as the manager. Before I had an

interview with him at the nearby café at the office, Tony kindly offered me a favour to walk around the firm's office on a Saturday afternoon, suggesting I could have a tangible feel of the auditors' work.

[interview notes, 14/01/2017, around 3pm, one of the big four office in Beijing, Tony]

Tony kindly accompanied me around the office. We two almost were walking aside like strollers in the bright spacious office – an image in contrast with a large group of young faces immersed in laptops sitting side by side along the so called "Da Pai Dang" (大排档, see the photo attached). I was surprised at no one specially looking up at me. It seems I was a senior walking with Tony whom they perhaps didn't know. Tony looked at the group of working people, the so called "post 90s"[43] (九零后), explaining to me about the space plan in the firm office,

"The entire five floors are all full by 1pm today because all auditors returned to office when client's offices are closed during weekends. They (audit young junior staff) do not have their own stable seats in office, so they must be quick to grab a seat here (his fingers referring to the large tables - each table surrounded almost 20 young juniors), where we call "Da Pai Dang" (大排档 meaning roadside stands and food stalls in Cantonese)."

Figure 3: Office Space (Da-Pai-Dang) for Audit Staff
(the photo redacted for anonymity)

As Tony introduced to me, each floor has four such large stalls located on four corners. When we passed by large stalls into the area of enclosed cubicles (where managers sit), Tony said to me,

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[43] People who are born after 1990 are normally called post 90s in Chinese working environment. When Tony used this label to call juniors (those 90s), he of course sees himself distinctively different from the young audit staff and he does not belong to the post 90s.

"Just imagine, this is a university library - (We are)[44] at the same page, fighting shoulder to shoulder (并肩作战, Chinese local idioms) at office and work overtime. In fact, I don't feel so much different between working as junior staff and studying in our undergraduate university (as Tony and I studied in the same university). When you leave (referring to those who have resigned from the accounting firm), it means you have graduated."

The Chinese university life is typically featured with a collective lifestyle — student and staff using the same communal cafeteria providing food from breakfast till evening dinner at lower market prices, students sharing the normal four-person dormitory built within the campus and going together to available classrooms and libraries after lectures. The university can satisfy students' basic everyday life needs. It is no exaggeration to say that students can live a basic life without stepping outside the area of a university.

Tony used to be one of the young juniors working at "Da Pai Dang" five years ago. He recalled his old days to me, which is seen as a maintenance and continuance of university social life with his peers in the firm, sitting side by side, working side by side, and having lunch and overtime-work dinner together at the office. When we passed by the large "Da Pai Dang" at the corner, there was an exciting outburst when two men (young audit staff) were moving the shopping carts filled up with some snacks to give away (offered by the firm). The working young juniors flocked to the trolley and some threw over the collected bags of snacks to other auditors sitting at the table (I took another photo of the queuing auditors to get the snacks and their movement), noise and cheers issued in a very quiet working environment. Looking at the scene of "Da Pai Dang", the seat arrangements and unremembered young faces immersed in the screens of the working paper, I associated to Dong's words of her returning to the office as "conscience work".

In sharp contrast, it is palpable that Tony and I acted as two outside strollers surrounding the office. I asked Tony where he sat. He took me to another different floor, and I saw his laptop upright in an enclosed cubicle before he grabbed his bag to go out with me for the interview in the nearby café,

"The manager is not here. I could work alone and use this space."

A short simple sentence uttered by Tony with a slight sense of seniority. He took me out to the corridor and pressed the lift. As I was incredibly surprised to see staff gathering and

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[44] I add a "we are"; but it is interesting to think who the members are of "we". I will explore in a later discussion.

working together on a Saturday afternoon, Tony acted as a senior leader in charge of the project, and replied to me regarding the question of asking staff to work inside the firm

> "It is much easier for control."

Tony gave me this simple answer outside the working "Da Pai Dang" area. The idea of the need for the purpose of control is talked to me privately, which acts rather differently from his recalling of old days as juniors "fighting together" in a team when we passed by. Now with only two of us in the lift, he spoke much as a senior person taking on the managerial role of the team,

> "As a big senior, I prefer juniors working overtime at the office, it is better to control. Otherwise, you do not know the working progress of those *"little kids"* (little kids are used by Tony[45]) – whether they have finished their work or not. Once there is a question, it is always easy to have a talk immediately at the scene."

We came down to the ground floor and I saw a Starbucks just at the right of the elevator. I immediately suggested sitting there if Tony was hurried up to run back for work. He consciously shot a glance at the Starbucks and took me outside, walking five hundred metres away into a café inside a shopping mall. There was a certain fear and concern for Tony to come across any familiar upper senior faces in the Starbucks seeing him not working inside the firm but drinking coffee leisurely with me, although it was a Saturday afternoon.

In our formal interview, it becomes more obvious to me why Tony likes to describe young junior staff as "little kids" and "post-90s", who were perceived as radically different from Tony and his peers. In Tony's words, "they are too hard to control" (Interview). Although Tony sees himself as a senior controller of the team, he also sees himself as a "**nanny**" – a role which he was not willing to take [interview, Tony, 14/01/2017, pp.3-4],

> "Nowadays the little kids are really hard to manage. I have to **coax** them, for instance, during the weekend, organise some activity for outing together, or organise a team dinner."

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[45] Junior staff are called little kids, referring to the naivetés of the new staff. The label of little kids is not named only by Tony; it is a common name that has been noticed in other situations, including in my different interview situations. I was named as a "little kid". In the eye of senior auditors such as partners and managers, I was seen and treated as the same as their junior auditor (See Chapter 5 of discussion of the fieldwork experience meeting audit partners and audit managers).

Tony see the part of organising team activities beyond his role and responsibility. He was unwilling to take a nanny role to organise the activities. The reason for organising the activities was due to the fact that he had to rely on such activities to manage the team. As Tony reflected on his past experience [ibid.],

> "I feel us (Tony used "us" to refer his peers – the senior people) very obedient (听话的, "following the words", tractable). For example, during my young time when seniors or managers gave us tasks to do in the past, even if I worked overtime I fully devoted to finishing it on time. I remember I was alone in the hotel room during the business trip. No one at that time 'stared' at me (盯着我 the word *stare* used by Tony referred to surveillance), but I still worked till 4am or 5 am to finish the job. Normally we get paid on weekend overtime work, but when the manager told me there was no payment, I still chose to do the job diligently. I feel the task is mine. It is my responsibility to finish it."

In contrast with Tony and his peers' conducts in the firm, the current juniors were seen as much less self-motivated [ibid.]

> "Nowadays juniors generally feel the job boring and tedious. You know, audit involves large amount of repetitive activities to check the numbers. The little kids quickly get fed up with the repetitive work. For instance, we normally have a four-quarter review work among the year. I am given only one-month allowance for each quarter. I need to deliver all work to the client after a month, thus I normally prefer arranging quite stable tasks to juniors, and after a year I start to rotate the roles a bit – if the junior does the expense first then I rotate him/her to revenues or other deferred tax account. I think it sensible. However, the little kid came up to me, 'I have done the job last year, and it was rather simple. I didn't want to do it anymore.' Then they (referring to juniors) just took a very casual attitude. When I took over their work and reviewed, lots of the numbers were actually wrong …"

This is Tony's dilemma. He treads in the middle between junior staff and audit managers. He feels he had to **work as a "nanny"** who needs to balance the power within hierarchical ranks, and is sometimes squeezed as a "sandwich"(Kornberger et al., 2011), as he lacks hands in helping him with the detailed work to satisfy upper level managers' demanding requirements and clients' tight deadlines. Tony told me he felt less confident in "delegating" any job to the lower level of staff [interview, p.5],

> "A lot of work goes to me, I need to do all detailed work, and I need to negotiate with client, including the summary reports I have to deliver to the boss (partners). You know, in the meeting the boss merely set a long list of agenda - one two three four…, then give all the tasks to me, but no one there was indeed really helping."

Following the interview, I change the observational perspectives for Tony: Inside the firm, he walks with a certain sense of pride, introducing to me very carefully to the space, to the

juniors, to the old past glorious memorable auditor's life. He is a **big** senior sitting far away, in a different floor, mimicking a manager's role in the cubicle, sitting away from junior staff whose young faces show innocence as just entering a new accounting university working with other peers (or classmates).

Outside the firm, Tony ordered two cups of coffee within one hour, sitting with me in a faraway café, worrying his boss might notice his absence from Saturday work, and expressing his hardships in balancing the relationship between his upper level of managers and lower level of young juniors. This was not due to Tony's lack in reflexivity or interrogation of himself; instead he felt he has tried the best at the audit work. He attempted to play a "nanny" role, which he thought beyond his responsibility. However, Tony feels "trapped" emotionally, controlled by the control mechanism enacted by the firm's hierarchical ranks of the professionals. The upper level delegated the working tasks to Tony with urgent deadlines, the junior level, however, did not earn Tony's trust. Tony was flanked. Sadly, Tony left the accounting firm in the end when I wrote this study in 2019.

It is also evident that although Tony cherished the past days within the team working environment, his distance from the junior staff is noticeable after he becomes promoted to take the charge of the whole team. The experience of acting as a junior in fact has distinguished Tony from the current junior. Tony perceived them as "untrusted", more than developing a sense of compassion between one another. It was imaginable in Dong's situation when her manager required the team to work together within the accounting firm, as Dong in the interview mentioned, "No one is really trusting you. They (managers) are not willing to let you go and work at home" [interview, Dong, 13/01/2017, p.9].

7.3.3 The "halo" as an audit manager: growth through "challenge**!**"

Considering Tony's situation as a big senior in the big four firm, I thought of another female manager, Judy, working in the same firm as Tony but in different offices. Compared to Tony's inner struggle to balance the roles of a big Senior in Charge, a nanny to take care of juniors' emotional needs, Judy works as a promising audit manager, well recognised internally in the firm and externally by the client's finance leader, Nee. Within the scope of the accounting firm, Judy was selected for a rotation in a US firm. Externally, the client's finance leader, Nee, recommended and introduced Judy to me, thought highly

of her, and mentioned to me she was a very open person who was willing to share. In Chapter 5, I have described the encounter with Judy in an interview situation:

> [Post-fieldwork thoughts 22/10/2018]
>
> The darkness of the meeting with Judy still lingers in my mind; I ask myself why I feel wholly black of the entire meeting at the moment. I have separated all the interview notes in a different document folder saved in an email box rather than putting in my normal folder of the fieldwork accounts. After neglecting the document for more than one year, I regained the courage to open the document, read and reread the notes.

The interview between Judy and me did not start well, as I had expected in my previous interviews with auditors. In front of Judy I was seen as a student, not much different from her junior staff. I was given the name "you little kid" at the interview. Judy asked me, while I was moving the chair to sit in, how I came to know the big managing partner Harry Dong in Beijing. She read the interaction between Harry and me over WeChat moments. After I gave a quick answer of knowing him through a mother's friend's introduction in Beijing, Judy started by directly questioning on the significance and methods of the research [interview, Judy, 12/07/2017, p.1],

> "Why you don't use Survey? How you can guarantee the scope of your interviews!"
>
> "I feel your research extremely hard to conduct, honestly speaking. Does it really make any sense!"
>
> "You must have a large enough sample size! That sample includes all levels of auditors, gender, client category, also the auditors' *LOS* – which we call Line of Service. These are all differences. The answers of your questions are really based on individual auditor's experience."
>
> "I can tell you now, for all your questions, you take them to ask to a person in January or in July. You get different answers!"

Judy's unremitting questions asked in a sonorous tone contrasted with my trembling voice in conversation with her. I attempted to calm down but many repetitive words, pauses of uncertainty were felt even to myself. Scrabbles and scores were marked in my notebook. I did not talk much in part of the interview as Judy spoke at fast speed, without leaving me the time to interact with her. I was keeping writing when Judy continued [ibid.],

"Why you get different answers? Auditors are all kind of persons who easily forget the pain when the wound is cured ("好了伤疤忘了疼" [46]). When the high peak season gradually fades in the summer, auditor starts to forget the pain **he** has[47]. **He** normally thinks, 'oh, I have to resign, I must resign before January next year (January refers the peak season), If I continue, I cannot bear it anymore.' However, when the peak season is past, when everything settles (the auditor starts to be promoted to the upper level after a year), **he** starts to accept this lifestyle and lives the same life again, almost in a repetitive cycle every year. After certain reflection, **he** says to **himself**, 'this past year I have grown up, I have experienced the challenge (历练[48]). I have learned new things, and next year I will have a new role to take on. I can persist.' Actually, for auditors' life it is hard to tell by simple words (一言难尽[49]). It is not a simple survey that can cover[50]."

From the interview, auditors seem to live an "amnesia" working life (Boym, 2007). One auditor who easily falls into a nostalgia of "pains" at work cannot keep up with the fast forward going audit life. As the peak season fades, the interim audit follows; after a few days in August, auditors stage on the next cycle of annual audit pre-review. The time to reflect on the past experiences seems much squeezed with the speed of the work and the expectation of the promotion. Among my interviewees, Judy was sensitive to how many hours auditors work [interview, p.2]:

"our peak season normally starts from October to April next year, and in the middle of the year between July and August, it is another small peak period when we do interim (English words used by Judy). You know, at the peak stage, each auditor, especially in January or February, works over 80 hours every week. This is just a normal calculation. **We** demand each staff the minimum working hours be 60 hours a week, but many colleagues have to work over this number of hours, to 80 hours and more. You can imagine, he/she does not have a personal life, and every day works under intense pressure. There are countless people "chasing after" (追赶) him/her, asking him/her to achieve the deadline delivering a document. Auditors actually collapse emotionally."

Judy talked in the way as if these numbers are already deeply immersed into her body, into her blood, and in her daily role as coach to junior staff (Covaleski et al., 1998). When she

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[46] "好了伤疤忘了疼", Chinese idiom, it depicts after one gets its own wound cured, one basically forgets the pains of the scar one suffers.

[47] It was interesting to see Judy did not use the pronoun as "I" or "you" or "we" in the interview. She used the word "he" or "she" which seems excluding her – as if she is telling another person's story. I use *"he"* instead. In Chinese, there is no difference in pronoun "he", "she" or "it" in oral speaking. The sound of "he", "she" or "it" is the same in speaking. In this circumstance, I could not tell whether Judy is referring to a man or a woman, or she refers to the neutral gender "it".

[48] "历练" in Chinese meaning experience through tough and torturing situations. The Chinese characters depict these characters vividly by two characters consisting of images of fires, stones, and hammers etc.

[49] "一言难尽"it is hard to embody the whole idea in a single sentence.

[50] Interestingly, Judy said to herself naturally that the survey does not work to know auditors' work life; in contrast with the beginning question which she asked and her suggestion of using a large sample size survey questionnaire. She refuted her own idea in our interview conversations, but she did not realise it.

used the pronoun "We" to indicate the time requirement for auditors, Judy seemed to be standing at the top managerial level "viewing" the juniors who are now experiencing and climbing up to pass the test of time at work [interview, p.3]:

> "Some colleagues quickly adapt to this environment, some cannot achieve this goal in the end, and perhaps they leave. In our office, there was one colleague committing suicide. Later we know that he (or she) has depression issues. It is his/her own physical conditions. Perhaps if he/she doesn't work in audit, the tragedy still occurs, but working as an auditor certainly exacerbates this tragedy, because everyone is indeed under great pressure. But for the junior staff, he (or she), honestly speaking, can hardly get any external recognition, because **you** are the person **who knows the least in the firm. In such pressured environment, there was no one coming up and encouraging you saying, "Well done". We all chase the time, use limited time to find problems and solve those problems at the fastest speed. Who has time to care for the other?** All motivation and appreciation take place afterwards, after all projects are done. Our firm has a debriefing session based on each project and conduct a retrospective review. Through these reviews, auditors **we** have some time sit down, have a thought, reflecting, **'oh, what problems I had over the past year, but I have also learned a lot'.**

In Judy's account, the audit firm environment is very competitive; it is a place following the rule of "survival of the fittest". The auditor who successfully passed the test of time in the audit racing competition is rewarded by the next year's promotion. The increase in the ranks of the levels within the organisation is a justification and recognition for one's performance.

The ranks of the staff are clearly divided into different levels including partner, manager, and audit staff in Judy's firm. The job tasks of each staff are thus stipulated with a clear-cut hierarchical rank. To deliver the final 'satisfied' audit product, each auditor follows his/her role, finishes the work on time and delivers the result to the upper level line of seniors through a review mechanism. It works as an assembly line work. Junior works as "a screw" making up the final audit product[51] [field diary, Bei's words, 16/12/2016, p.25].

Judy still clearly remembered the accident of the tragedy taking place within the firm as the junior auditor committed suicide facing long-time working pressure. However, it looked to me that she attributed the event to the auditor's own psychological mental depression. It seems natural in Judy's firm ecology that an auditor who cannot bear the burden of the work is eliminated. As Judy taught me in the beginning the lessons coping with long hours working pressure, being a professional means expelling any influences of a

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[51] "我是流水线上的螺丝钉", literally translated as "I am a piece of a screw at the assembly line".

person's emotion, "Don't be emotional. You grow up through a way of challenging yourself. You deny yourself, but you revise through your problem." These words were mentioned at the starting point of our interview.

All the "**Challenges!"** are perceived as conducive to one's successfully growing up in the firm. The growth speed in Judy's sense through hardships and adversity in audit work is double that of a normal person at another job. The kind of accelerated growth is justified as good and meaningful in Judy's eyes. Judy mentioned to me that auditors are much admired by others who have left the accounting firm and by people who have never ever worked inside the firm. There is always a "halo" [interview, Judy, 12/07/2017, p.4] working as a manager in a big four. It is rather an "emotional complex" for accounting students to work in the firm. As Judy says [ibid.],

> "Do you know in fact many resigned people, when they come to the new **lighter** work (in Judy's term, 清闲的工作[52]), many of them don't adapt to the new job? *(I repeated her word in our interview out of my instinct and murmured the word "some light work?" as a response).* The resigned auditors feel the new allocated workload, if at a big four firm, is done and finished within one day. However, they thought - 'oh, there is one week's time given to me; I can simply finish the task within a day, so how about the rest four days? I do not have too much to do'.

> Therefore, for many colleagues leaving the job, when they saw **us** who are working overtime, they admire and say to **me (Judy refers to herself), 'you do the right thing; in fact, you are speeding up your growing speed'.** I give you (referring to me) an example, for a normal person, your normal working days are 220 days, and you work 8 hours a day, right? So honestly to say, you working hours roughly summed up to around 1000 hours a year; however, compared to the big four people, our working hours are roughly at least 2000 hours or even 3000 hours a year. Therefore, you see the difference. Our speed of growing up is twice the others, sometimes even three times the normal speed."

In Judy's terms, one auditor's growth is justified by how much one works and measured in the number of working hours. The hours of work are seen as an indicator and an investment for an auditor's growth (Alvehus and Spicer, 2012). The speed of completion works as one engine boosting one's success as professional. This value on speed is reflected from other audit managers' interviews. It has penetrated into manager Jin's own life. She becomes irritated by her boyfriend's "lazy" lifestyle in contrast with her professional efficient manners [interview, Jin, 07/05/2017, p.21],

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[52] "清闲", in Chinese the light job is somehow seen as idle in Judy's words.

"Like me who have worked long in a big four firm, I have many tasks within a day, so I hope there is a task, I can take actions and resolve it (赶紧立刻搞定 "take the fastest speed to solve the problem"). Otherwise, I have to bear the task in mind (心里惦记- "my heart" keeps thinking about the task). I hope if a problem can be solved within five minutes, we do not waste more time so hurry up to finish within the five minutes. Then I can spend big chunk of time doing other things, reviewing the working sheet etc. I have found many people – a lot in fact around me act quite differently. For instance, my boyfriend, I cannot understand why he always puts off, puts off, until tomorrow, then the day after tomorrow he starts to do things. If the problem is given to me, I cannot wait any time. I must deal with it immediately, now, immediately! (恨不得马上去 – I can't wait and must deal with it now). Then he (referring to her boyfriend) does not understand me either. He never understands my reason and questions me why I must take immediate actions on everything. It is really hard for him to understand…"

The value of not wasting any time is seen as part of the professionalism of being an auditor. In my interview with Judy, for instance, if the email is replied to three days after, then it is regarded as very "lazy" at daily work. Such acts cannot be accepted in the audit-working environment. However, when the hours and the speed become criteria to rate an auditor's performance, it may lead to certain extreme perverse behaviours regarded by lower levels of audit staff. In an interview with the audit staff Su, she recounted the experience of working in a Beijing office [interview, Su, 09/05/2017, p.24],

"I remember the chance I was working in a Beijing's team, I have met an audit manager. Possibly he just made a joke, but he did say to us, 'I feel you guys (referring to audit staff including Su) shall feel rather content this year. Don't you know last year the same time, we (referring to manager himself) worked every day till 5 to 6 am in the morning, back to sleep for another three hours and then return for work again'. I know he is not targeted at me, but I question from a different perspective, 'is it always good to work overtime?' Nevertheless, in our existing system, if you don't work overtime, it means you are not motivated, and you are not working hard. He… even looks at whether I am online through Skype (working messenger)!

It is quite funny that I belong to the kind of person who loves sleeping. I always feel I have entered a _wrong_ industry. I never felt I had enough sleep when I studied at school. Then I have much less sleep after. One day I was there complaining of lack of sleep. He (the manager) _should_ respond me in a criticising manner, 'do you know how many hours you sleep! Now you are asking for rest.' I wondered, 'how do you know how many hours I sleep?' He casually answered, 'well, every day before going to sleep I look at whether you are still online.' I was very angry and reacted, 'why you oversee my Skype status. You are a man in good physical condition. It is normal for you to sleep only five hours. I may need normal eight hours' sleep, OK?' He replied with a laugh, 'before I logged off, I saw yours (status in messenger) showing offline, it certainly does give me a sense of fulfilment".

The audit staff, Su, as a big audit senior, harshly criticised in the interview the vicious practice of checking the other's communication messenger to oversee the team, and it is distorted for an auditor manager to achieve a sense of self-fulfilment by scooping the messenger.

> "When I am not working online, he feels very anxious towards me. It is lucky I haven't found any (such acts) in (my) office at this moment after I return from Beijing".

Associated with the value of time and working speed cultivated within the accounting firm, for Judy's certain acts, it becomes understandable for me to see her 14-inch Thinkpad screen put upright in front of me. She answered my questions as well as typing on her keyboard at the same time (see Chapter 5 I felt dismissed by Judy's manner in the interviews). After fifteen minutes in the interview, Judy sounded a bit impatient by my asking [interview, Judy, 12/07/2017, p.3],

> "So you have been in the firm for 8 years, all starts at this office, right?" asked by me.

> "Yes.", Judy answered then started typing on the laptop again.

> "So in terms of the US rotation..." I was interrupted by Judy,

> "From 14 (2014) to 16 (2016)," she turned the body towards the other side.

> "Can I ask whether you have been manager before the US…?"

> "I haven't done any manager job before going to US. **What do you actually want to ASK!"** Judy was entirely fed up and interrogated me.

> "Well, I feel, when we started the interview, I didn't even have a chance and the time to know you well. I hope to know more about your experience. We seem rather quick to cut our dialogue *directly into the theme.*" I answered in an apologetic way.

I did not explain what the term *theme* means, but after this explanation Judy moved her body slightly towards me and started to introduce her US rotation experience to me. I asked Judy how she communicated with the lower level of staff at work and reviewed their jobs; Judy told me the firm had a very mature system which facilitated the job [interview, Judy, 12/07/2017, pp.9-10],

"We have a very mature information system. It is a database. Thus they (referring to audit staff) use this database to document and report all conducted audit procedures, then send it to me, I review their work based on the professional experience and audit standards to see whether they have finished their work per the requirement. If it is not complete, I write all my notes **into the system**. All my comments and notes in our system are **visible** to them. **They can see very clearly my notes on their end of the system**. Then they start to 'clean' my comments.

After finishing each audit project, audit staff need to submit an evaluation form to their upper level manager of the project. Within this form, the manager evaluates the staff based on our five-dimensional criteria in our firm culture – your relationship handling, your capacity on managing yourself, your business knowledge, technical skills etc. We managers use these dimensions to evaluate an audit staff and give them certain marks. … In the year end, all evaluation forms are summarised in a comprehensive score. We will see whether an auditor has achieved certain progress and in which aspect he does well. In the final round, we **give a ranking of all audit staff** based on the scores.

Judy values the individual's capacity to finish the required tasks given by the upper level. In Judy's words [interview, p.7], "this is rather a **fair** organisation. Everything relies on the individual's capability, if one does not do the work well, even if the person has a good personal character, the person's character is merely a **complement**. You can work happily with others in the team, but you will not get the **most important** work within the team. It is the reality."

In terms of the working relationship dimension in the evaluation system, in a similar vein with Tony, Judy also mentioned the peer relationship developed within the accounting firm [interview, pp.7-8],

"Actually, we don't have too much competition, because we have had the tough time together (吃苦[53]). When I work, I need another person to accompany me, complain with me, and share the pain together. Having a peer is good and they **have such advantages and the roles.** I do not hope only me staying in the firm in the end with all others leaving the firm. This is very sad."

Certainly, the working relationship entails more than peer working relationship. Judy particularly cherished the other peer auditors who came into the firm at the same time with her, as peers shared the burden with Judy. In contrast, it seemed not natural for Judy to have compassion for the other levels below, as her sadness came not from a colleague's suffering from a depression or committing suicide, but from the loneliness when her peers left the firm and there was no one to accompany her to "complain together".

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[53] "吃苦" in Chinese "eating the bitterness".

Although the peer support is valued, the annual performance review by managers in Judy's role, causes an interruption for the peer culture to develop. As the annual ranking score is used to judge and evaluate auditors' performance, the auditors who fall in the last five percent in the ranking, are gradually marginalised and start to seek other career options. Before we came to the end of the fifty minutes' interview, I asked Judy how she thought of a review process through three-level review mechanism, whether she had the experience of being challenged by the partner [interview, p.11].

Judy quickly answered me with a "yes", but then modified her words,

> "Actually, we don't want to use the term such as "challenge", we are talking about a review and coaching process. However, in the process of communication, it is very hard not to have "challenging" situations, because there are in fact large gaps in **your** experiences (Judy this time used the term '你们', a plural form of you, indicating a group of people.). For instance, I can quickly pick up some basic mistakes with a simple glance (一打眼就能看见) of the working sheet; these basic mistakes are **intolerable** to me (intolerable is the original word Judy used). I cannot tolerate **low level** mistakes (低级错误), why you make such mistakes! Ok…Staff feels a sense of being wronged, a sense of being unfair, they (audit staff) argue with me, 'I have never received a training on how to do the task. This is my first time doing it. I feel it normal to have a mistake'. They find other excuses from other sides - seniors, clients - blaming all others, arguing, 'they haven't told me the stories.'
>
> My boss also said to me, "you are already a manager. Why you cannot handle well this simple task?" I am a manager, and I have not seen many things as well. I only deal with MNC clients, for other clients, or when I come across a new business, I might make errors. I can leverage my experiences but there are still special cases. In the process, I feel I need my boss's coach. However, my boss feels I have worked for many years and I should have basic knowledge. These are very common expectation gaps in our communications.
>
> Therefore, this is how communications ends up in a challenging and being challenged approach. **You can see many exclamation marks (!!!) in our staff's working paper. Reading these exclamation marks (!!!), you can feel the anger of the reviewers — those anger almost spilling out of the working screen. The unspoken words of the "exclamation marks" is to tell you, why you make such stupid mistakes."**

Judy mentioned that staff normally feel upset when reading many exclamation marks, and even recounted about her daily interaction with her boss. Judy indeed experiences many upsetting moments of receiving critiques from her upper level audit partners, nevertheless she has overcome the fear and upset in the process and become a strong excellent audit manager who has adopted a similar approach to train her lower ranks of staff. In Judy's account, the coaching process by **"Challenges!!!"** is seen as a "must" and a norm, as a

passage of rite of one's growing up into successful auditors, because she was also trained in this manner of approach. Now Judy starts to pass this transformative passage on to the next generation of her audit staff.

"So how you see the relations between a challenging review process and a better, maybe a perfect, audit?" I asked Judy afterwards. To my surprise, Judy denied the wording of "perfect" to describe audit work [interview, p.13],

> "Audit is rather **compromising process.** When I was young as an associate, I don't know how the top level operates. At that time, for a simple mistake, I felt rather trembling in fear (心惊胆战), and worried so much about the consequences of my mistake. After all years' experiences, I have seen more, and I know some mistakes actually would not cause a big trouble to the financial statements, even if it was the real mistake. I do not think there is perfect audit result. Any time, if you find others to review the work, there are always mistakes. It is due to the nature of this work. You need to finish within a limited short time, and there are massive rules and regulations. There is no audit project that can be called perfect. We can only guarantee that there are no mistakes for key issues."

The interview with Judy was a shadow at my heart. I start to realise that, the way being challenged at the very beginning of the interview was nothing more than a normal daily communication between Judy, her partner and her senior and junior staff. It mimics an interaction among the levels of auditors in an audit team with Judy. I was seen as another "little kid" in her normal work environment sitting in the meeting room, who only touched "an elephant's leg, but not the whole elephant" [interview, p.10]. Judy in fact suggested I take an intern role in the firm and acquire a real sense of the work going on as **"we auditors complain every day"** [interview, p.1].

Judy is an excellent auditor with the firm; otherwise, she would not have had the chance to be trained into the US firm and acted as an assistant manager. She speaks confidently and expresses ideas assertively, and she has a good demand of the English language. Our interview is conducted in a bi-lingual exchange. In a sharp contrast with other interviews, Judy's talks were the most sprinkled with English words, which has made me adapt quite a lot to speak with her in a Chinese environment. Judy is an auditor born after the 1980s, with an undergraduate education in accounting. She was further trained in a shining big four environment admired by people outside the firm.

Other than a commitment of working long hours in audit work, the big four firm also embraces the value of critiquing and challenges. Junior auditors grow by "challenge" from

senior experienced auditors. Some have seen a positive side of being critiqued, as one of the senior auditors with three years' experience commented, "Manager often questions me, but I do gradually know how to think by being Qed and Qed[54]" [interview, Dong, 13/01/2017, p.2]. However, it is to be noted that not every audit junior is able to bear the burden of working under limited time and facing the "challenges" posed without a regard to the existence of other human beings. Thus, when auditors work inside the team, how challenges were written, spoken, acted and how the communication between the levels of the accountants are practiced are crucial to ruminate, as it relates to how auditors survive the audit work, and how they are trained, and how they are expected to pass on the practice of coaching to the "next generation".

In contrast with a sense of unity developed within peers at the early stages of the professional life, the hierarchical order of the accountants and the promotion requirement tend to divide the auditors as an entirety. The division between the ranks of the auditors can be enlarged with an increasing usage of the audit software operating within the audit team. In Judy's case, auditors "talk" with the screen instead of talking with one another. In Tony's firm, the senior in charge was spatially distanced from the audit staff. Whether audit work is conducted in an actual team environment is questionable. It is speculated on whether audit was turned into an assembly line product delivered between different units.

7.3.4 Audit staff: "belonging to nowhere"

In a big four firm, the ranks of accountants are clearly classified as junior, senior, (senior) manager and partner. The daily role of each level of professionals is clearly designated. The three levels of review mechanism go aligned with the promotion system within the big four firm.

Junior and senior auditors work as front-line auditors doing audit outside the accounting firm. Managers and partners take charge of the review process and most of the time stay away from the site team because they have more audit projects simultaneously going on at hand. Mediated by the firm's developed audit software, the review work takes several rounds within a vertical rank of professionals: it starts from junior drafting, senior revising, and then it is submitted to the upper level of managers and partners within the system. Afterwards, it is reverted with written questions and comments for staff to implement

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[54] "Q 着 Q 着就知道怎么想", being questioned and being questioned

accordingly. After audit staff solve all written questions asked from the upper level of managers, the work is then finalised and delivered.

When I asked audit staff about the frequency of meeting audit partners, auditor Amanda described [interview, Amanda and Marie, 14/01/2017, p.11],

> "Perhaps once a year, when the audit report is finalised, the boss (meaning partner – the names auditors use to call audit partners as their Boss) calls all to get together to have a dinner, or when our client is chosen for being checked on all audit working paper. It is when other audit partners review our boss's work, the boss (the partner) gathers us in his office for another meeting, mentioning his projects are selected for this year, and stressing of the conformity of filling working sheets. Generally, he reminded us of some mistakes easily made and suggested not letting other reviewers get negative impression and evidence of his audit work (不要被人抓到把柄[55]).
>
> He worries he (partner) would lose marks (扣分). Only at these circumstances, we (meaning all members of the team including partner and manager) meet; in fact, rarely do we meet and talk. … The boss only speaks for some big issues. For daily audit work he knows through reviewing the working sheets. However, imagine, when he reviews, the reviews are done by the senior auditor and manager for several times before handing over to him. The format of the working sheets is in fact not so much different from previous years. We work very carefully every day. There shouldn't be so many mistakes at his hands."

Amanda's memory of the time meeting her boss, the partner of the audit projects, was not a positive experience. The daily contact with Amanda was her manager in charge of the project. I asked in our interview what causes the final decision to step out of the firm, as Amanda and her junior Marie aspired to "become an audit professional" in applying for the job [interview, 14/01/2017, p.8]. In Marie's words, she remembered her talk with her father before she applied for the audit job, saying she was determined to become an auditor. The Chinese idiom "大干一场" [ibid.] she used in the interview means "working with a strong will to achieve the goal". In the end, however, both Marie and Amanda felt and replied with "**a sense of belonging to nowhere**" [ibid.] in audit work. For audit staff, it seems not merely the fact of working overtime, of being challenged, or of being treated arrogantly by the auditees that drives auditors leave the audit professions, it is also a doubt of belonging to "where" that made them feel lack of support to continue staying in the field. Amanda used the metaphor of "step-mother" [interview, p.17] to describe the work

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[55] "不要被人抓到把柄", literally means don not be caught by others of the faults one has made. The metaphor used implies the meaning of getting hold of someone's disadvantages.

assigned to her by the audit manager who managed the team in the firm office [interview, pp.13-14],

> "For the railway project, I went to an entire strange unfamiliar place, and stayed for more than two months (a direct flight took over five hours) with Marie only. I could not return home. For living in an unfamiliar place, it was not convenient for me even for basic living needs such as eating. I was not feeling very well in terms of the physical conditions. In such unfamiliar surroundings, I had to face up and challenged the clients. Some clients were tough, and I need to figure out the tactics to persuade and defeat them (摆平[56]), otherwise I could not finish my job. All these were hurdles (难关) …"

> "During that time, I went off work around 1am to 2am every day, and I cried every night after finishing the job. After a long period (two months and a half) of project (referring to a railway enterprise), I felt a slight hope in front. **However, the manager actually did not care what I felt**. When there came another project, she immediately sent me away to the following team."

Marie was sitting aside Amanda and me, and she nodded, with a "yes" murmured.

Afterwards, Amanda continued the recounting of the auditor's site work [ibid.],

> "Marie and I were always eating (for more than two months) outside. It was true there are lots of delicious food in a new place such as Xi'an; but they are very oil and greasy, different from what we normally eat every day. Then later what was worst was that we stopped living in a fast chain hotel. In an average normal hotel, there was breakfast provided. We possibly did not like the food; at least we had a place to eat breakfast."

> "Then later the manager **phoned** us one day and told us to live in a rented flat prepared for us, to save budget. It was much cheaper if it was rented by a whole month than living in hotel cost by days. After moving to the flat, we didn't have even have a place for breakfast, and every day we went out and found food by ourselves, most of the time, grabbing food from roadside stalls. It was not clean. Plus, it became increasingly hard when thinking of returning home only once a month."

For auditors who travel far away for a long period of time, the adaption to a new environment at fast-speed audit work managed by the auditor partner and manager in accounting firm needs to be taken into account. How auditors feel physically and emotionally, how to cope with the fast change of the working environment, how to deal with the auditee's financial department, for one aspect, could possibly be argued as being

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[56] "Bai- Ping" - the word she used, originally means, "to floor somebody, and putting somebody down in a fight" – I think auditors really think it was like a battle and fight.

part of the auditor's "growth" through challenges from the audit manager's view[57]. Auditors learn the skills through the experiences of handling audit practical work. For the other, these aspects of front-line auditors' lives are almost "invisible" to audit managers and partners who sit in the accounting firm office located within the city's CBD area. Unless the experiences are made into "account" and "sayable" to the upper level of management, auditors' daily experiences might not be possibly known by the team leader. The "blindness" exacerbates the divisions and misunderstandings of the audit team instead of boosting the cooperation among different working sites.

A notion of "a belonging to nowhere" depicted by the young auditors implies to me a mobility of front-line auditors' work lives. They do not find it possible to routinely work at a stable desk within the accounting firm due to the amount of time they are at business travel. They do not feel a sense of belonging to the audit team either, as the daily communication between the ranks and the real geography distance sets the team apart. They may belong to their own family, but the missing time with family and friends are personal issues, thus not factored in to the existing professional audit work arrangement.

In a junior's account, Marie in the interview mentioned about the "fear" in talking with the figure in the auditee's financial department. Junior auditors grumbled at the inferior status to auditee's status, thus auditors are expected to call the senior staff with a respected title, but young junior staff were occasionally not treated with respect from the auditees' side. Auditors had to say good words to please auditees to make them cooperative, as Marie recalled [interview, Marie and Amanda, 14/01/2017, p.15],

> "We talk to them in fear of (生怕) saying something wrong that irritates them (auditees). We talk the way we guess they would like, and we have to force

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[57] For example, in the interview with the manager Jin [07/05/2017, p.13], she reflected on her past experiences in coaching the audit staff but also her changes in the manner of mentoring,

> "When I was promoted to manager in the early days, I took the lead and take charge of everything ("特别往前冲" – extremely lead forward). If the little kids ("小朋友") could not manage it, I would do. However, as the time goes by, I find it extremely tiring. It is true that managers can cope with lots of issues, a single me can work as ten junior staff. Then later I gradually find out how other senior managers act – they push little kids to do things. In this way, the client's finance staff also develop a feeling that the manager is the leader and the leader can take charge and make the final decision. So senior managers don't easily show up in face to deal with daily work directly. They push junior staff. Managers show up until there is a big issue popping out, then the client will feel convinced."

Jin called this approach a "strategic tactic" in coping with clients in daily situations. She told me how she observed what other senior managers do but didn't make her final judgement of which way was proper to do.

ourselves calling them in honorific titles, but sometimes I feel why I am doing such things. I don't like myself acting in this way."

I have asked the questions about the relationship between auditors and clients from the audit manager's view, the audit manager, Judy, sees the complexity dealing with clients at daily work, compared with the relationship internally in the firm [interview, Judy, 12/07/2017, p.8],

> "Our industry (audit) itself determines that we have to keep the client's relationship at a moderate degree. Firstly, the standards require we not too close, otherwise, it impairs the independence. We cannot cover things due to a very good relationship with the client, otherwise the (auditor's) judgement is fully lost. If I trust all you said, it leads to a violation of the ethics. It is more than a simple matter of relationship. However, at practical terms, you must maintain a very good relationship with client so that they trust you. A good simple way is to be professional. When the client has a problem, you follow the time schedule and you don't make any delay and mistakes. For the client's requirement, you provide proper feedback, and you give your very professional opinion. This is the simplest way how you can make a good relationship with the client."

In Judy's account, the notion of being independent and professional is stressed. As written in Chapter 5, it was a coincidence during the interview the person Nee who introduced Judy to me cut in our interview by telephone for a daily business issue. For the five minutes' interview with Nee, Judy was smiling from the beginning till the end, replying constantly with the agreement in "yes…absolutely…yes…" words, and responding with "sure…sure" towards Nee without any further following words in response.

In my notes of Judy's phone call, the words I took down most were affirmative answers, such as "right", "sure", "yes"," yep", "understood". This shows that clearly Judy was listening and following Nee's instructions to find other data to support Nee's company payment cycle to suppliers. In the end, Judy asked a question towards Nee of how she (Judy) was supposed to do as a final confirmation [interview notes, Judy],

> "Shall I further find information on other platform to support the extending payment cycle? I can understand the need for proving our payment period longer as our purchase is increasing hugely."

Followed by another round of Judy's answering in "yes-yes-yes" and "right-right-right", Judy finished the talk with Nee, "sure, **I will ask the staff [58]to search** online public source to summarise the data and send to you, and also ask internally the normal practice."

As an outsider sitting with Judy, I can naturally feel a sharp difference in Judy's talking with one another, the attitude towards me and towards her client, Nee. Whereas in interviews Judy mostly used "he/she" and "you" in interviews to refer auditors, in the phone call only "we" comes up first and nicely (咱们家, translated as "our family" in the call to refer Nee and the company where Nee works). The distinctive usage of the pronouns — "he/she", "you", "we" and "they" in my interview with Judy gives me ambiguity of who is "we", who is "us" and "you" in an audit manager's knowledge.

The harsh way of critiquing in the manner of "challenges!" inside the firm distinguishes sharply from the smiling gentle voice in speaking with the client side. It also radically changed my understanding of what she said at the beginning regarding what was a good way to deal with a client. It seemed "You" in Judy's answer denotes "all little kids" below the manager level; while "We" includes top managers in the big firm and the client's top CFO.

7.3.5 Summary

Relating to my own experience in being declined from the audit team in Firm B, I developed a certain empathy with the auditors who were not well recognised by the accounting firm and chose to leave the audit profession. The marginalised audit non-fitters give a voice of the audit staff about the reasons why they felt unfit with the audit work, and their daily evaluations from the upper ranks of audit managers or partners.

I then turn my attention to auditors who are still working in the big four firms and I call them survivors of the audit work. By presenting Tony's case, I have shown the spatial distance between the senior in charge of the audit work and the audit juniors. Such geographical distance also implies the distance and division between ranks of auditors at daily work, as exhibited in Tony's unwillingness to take a nanny role in organising the teamwork, his dilemma in delegating job to juniors yet holding the pressure imposed downward from partner.

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[58] Judy's words, "把工作分下去" – I will send this job down to staff

My encounter with Judy and the depiction of the communication manner between Judy as an auditor manager and me perceived as a junior "little kid" further gives a glimpse of how the work communication is conducted, and how an audit team is constituted in terms of identity of the notion of "we" and "they". Such difference in pronoun references is significant, because it shows how the audit teamwork can be taken for granted as the team works together. When the teamwork is enacted by the audit review software and coped with at different working sites, it is crucial to examine how audit senior managers work with and relate to audit staff.

Auditors were differentiated between auditors on site (front-line auditors) from auditors in the office. Auditors work in scattered sites. Physical distance is seen within the existing central populated "food stall" seats, far away auditee's sites and cubicle working spaces within the accounting firm. Division between the ranks of professionals not only results from the physical distance of the working site, but also due to overuse of technologies of audit work review system under a hierarchical rank of professionals within the accounting firm. Auditors in charge see the other auditors through the lens of screen, through the working sheets instead of seeing others act by face. Challenges and critiques are brought forward without a regard to the attention of the other being – the auditor as human subject rather than audit object. How work is done is visibly seen and presented through the software terminal in the form of "how many mistakes one has made", "question marks?", "exclamation marks", "typing review notes" sent back and forth among auditors.

How well a front-line auditor does the audit work is mostly judged by the capability of completing one's given task and the time working for the audit work. The first rule for an auditor is the guarantee of proper on time delivery of the task asked by audit manager or partner [Interview, SH, 22/01/2017, p.9]. All audit professionals are evaluated by their direct upper level leader: seniors for juniors, manager for seniors or partner for managers. The promotion is conducted through a top-down manner of judgement on individual capacity. However, the bottom-up manner of evaluation about how audit senior manager/partner is organising and managing the team is unlikely to take place under the existing formal procedure.

The material has shown a distinct peer environment within the accounting firm whereby auditors closely relate to their own level of auditors. However, the conflicts and division between the levels of auditors are palpable. Audit staff feel not supported and compassioned by the senior managers. A complaint of lack of trust, a sense of belonging to

nowhere, certainly shows auditors' despair in the communication and interaction with audit senior managers. Surprisingly, after an audit junior is promoted to a senior position, the complaints from the past have not transformed the way of how audit work is carried out and organised for a certain audit manager; instead, a focus on the individual capacity to deliver good quality work on time is much stressed and inherited.

7.4 Discussion — the vulnerability in doing audit work

The previous chapter starts with an examination of the time dimension of audit work to discuss how time demands and pressure are generated within the everyday audit work. I have further shown the impacts of long time working on a front-line auditor's body, of intrusion into a (female) auditor's personal life and family life. The discussions aim to call for a recognition of a front-line auditor's affective wellbeing at the daily audit work, and I have argued for a vulnerability of becoming a front-line auditor.

In this chapter, with the examples of audit non-fitters who have left the accounting firm and audit survivors who have succeeded in becoming audit managers, I aim to show how the values of young audit juniors can conflict with the rules implemented within the daily audit work. When the audit software is cut in the communication of the audit work, audit work can be done in different sites. Audit front-line auditors are led by audit managers who remotely manage the audit work in written form or through mobile contacts. Division is seen in physical geography distance and also at virtual communication. A value of the speed of completion of the required task and the count of one's individual time devoted to the work is highlighted, and it is oriented towards a self-individual growth and promotion through the career ladder within the hierarchical order of accountants in the accounting firm. The value for understanding the "other" as human beings constituting the audit team is not easily achieved, because how the other auditor (including audit manager) is doing the work is almost blind to one another.

The vulnerability in becoming a front auditor, in the last chapter, is seen from audit staff's affective anxiety and panic resulting from the way of carrying out the audit work in long hours of working. It is also seen from a challenge in balancing the roles in practising audit work and family life (including the motherhood). Driven by a priority of completing the audit task on time within the team, young auditors who dare to break the silence of work, ask questions and pose challenges to the leader, normally interrupt the normal pace of the

fast speeding audit work. They were not well recognised in the firm, and gradually they were ignored and laid off by the audit firm.

In the process of writing and analysing the interview notes, I felt extremely sad to see/listen that for the audit survivors, who have successfully passed the "test", complaints and blames were penetrating the transcripts. Dong, Tony, Judy and more auditors seemed to complain to me, as an outsider listener, about their hardship in experiencing the audit work life, and justified their way of acts. There seems a sense of unity only built up within the auditors at same peer rank. Complaints, blames, misunderstandings, tensions emerge across the level of auditors. Less understanding seems to be achieved across the bounded level of auditors and their "own" bits of audit work. No exaggeration to say, audit work has also segregated into "closed" unit work, passed through the audit software working line, to make the final audit report as the final product. This is the other layer of vulnerability, on which in this chapter I aim to reflect, referring to a practice of audit work that results in the closure and segregation between the ranks of auditors constituting the audit team. Such notion of vulnerability does not merely apply to the young junior audit staff, but also refers to those audit survivors who struggled to survive from audit work, and that individual human being has been transformed by the existing audit firm's organisational hierarchical ranks of professionals.

Existing literature sees audit as routine work, in which auditors are reduced to audit machines doing tick and check work, producing more procedural compliance rather than the actual checking work without much reflectivity. In an assurance world (Power, 1994), the work tends to produce "comfort" between auditors, to auditees, and towards outside parties such as the public. Different from the notions of "comfort" (Pentland, 1993) or "fear" (Guénin-Paracini et al., 2014a), in this study, I argued for a vulnerability of auditors seen as individual human beings transformed by the existing audit work practice, which are made oriented towards a self-individualised notion of growth, speed, and success.

Auditors' notion of belonging to "nowhere" implies a displacement of audit work, in which auditors belong to their team(s) more than to the accounting firm. Auditors work in different working sites, and traverse between train stations, airports, country roads, factories, restaurants, hotels or accommodations. After I was later accepted in Firm Lian working in the leader Ling's team, another senior manager, Peng, suggested [interview, 24/08/2017, p.3],

> "Audit work is definitely a kind of collective act, and it is always done in a team. We accountants are different from (Chinese) lawyers, in the sense that lawyers can go alone (单打独斗[59]). Auditors can't. Audit work, I think, is most laborious (with a laugh), involves lots of people."

Peng emphasised the number of auditors involved within a team and the necessity and significance of working together. The metaphor of "fighting together" shows Peng's sense of a tune of cooperation and engagement within the audit team for working together. In the movement, auditors do not "travel alone". This leads to my final chapter, in exploring the possibility of making auditors "at home" in doing audit work, which involves a potentiality of tolerant solidarity and engagement (Jackson, 2000) in audit work.

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[59] "单打独斗", a Chinese idiom, meaning one fighting alone.

Chapter 8: Working at the audit site: seeing and being seen in audit work

8.1 Introduction

When I was in the end accepted and settled in Firm Lian in the female partner Ling's team, I noticed that the signing partner Ling and another signing CPA, a senior manager, Lu, were in the team working with five other auditors together. On the first day when I went to the team, it was Lu who led me the way into a small meeting room in an insurance company where the audit team worked [field diary, 27/2/2017, p.37]. With the two months' internship during the audit season and another one-month in the summer from July 2017 to August 2017, I observed that the senior manager Lu followed the team and worked with auditors every day, including the weekend, and the partner Ling worked on sites on an average of four days out of seven within the team.

The firm applies a mobile app called Ding Ding (盯盯) for auditors to register the time and the location. The application Ding Ding is enacted by the GPRS[60]. Since auditors work together, the group of auditors are expected to be pinpointed at the same place by GPRS. The Chinese character Ding (盯) is composed of two parts: The left refers to an eye, and the right indicates a man suggesting a kind of labour at farm land in ancient times.

The first year junior Mu was often the initiator to log onto the application in the morning and then reminded the remaining auditors of the time for register. The senior manager Lu sometimes gave a laugh and mentioned how forgetful she was and then started to locate herself on the mobile in the afternoon when she had time. Although the employment of the mobile application was to have an "eye" to supervise remotely the movement of the audit staff from the firm end, the team acted in a way not taking seriously the time for register and the place to register. The partner Ling did not use the mobile app, the senior manager Lu and other senior audit staff normally completed the register until the afternoon break when they had time to look at the mobile. Because the auditors in my team always worked

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[60] I was very curious when Mu mentioned to senior manager Lu to register in Ding Ding. I asked, "What is Ding Ding?" Others responded to me, "It is a mobile app to for the register". "But how?" I didn't get a clue and followed another question. "Think about us. We always work together. I just need to locate myself through the GPRS at Ding Ding. Then we six persons are located at the exact same place. Then it is done." Explained by another auditor Xue. [field diary, 31/07/2017, p.2019]

together with Ling and Lu, they did not regard the register as significant in recording and justifying their work.

The trivial act of registering stimulated me to see the differences in doing the audit work between Ling's team and other teams I stayed in or interviewed about earlier in my fieldwork. The distance between different ranks of auditors is palpably felt when a signing partner or senior audit manager sits within a small meeting room with audit staff or works at the exact same table with the rest of auditors. The way of carrying out audit work in Ling's team is different from that of a partner managing an audit team remotely from the firm office. I came to be aware of the presence of Ling or senior manager Lu in the audit team, and I was curious about how the practice of being in the audit team constitutes the audit work, and how this influences how the work is done.

This chapter is concentrated on the happenings during my fieldwork inside Ling's team. The narratives of how I learned to do audit in the team, through a contrast with the previous chapters' discussion, aim to exhibit different ways of doing the audit work and examine how auditors learn different norms of the work from different practices. My attention to Ling's managing practice in audit work challenges an increasingly divided audit team work as revealed in previous chapters. In this chapter, I argue that audit work is an embodied practice. The embodied element in audit work is enabled through an engagement that auditors see, feel, listen and witness the happenings of the work. The practice of "being" and "presence" in work matters.

I also discuss the "care" work that the practice of "being" inside the team facilitates in Ling's team, that auditors have paid attention to each other, given time to others, and recognised the significance of "inter-subjectivity", the "empathy" constituting the everyday audit work. Such aspect of "care", the empathy towards one another in the audit team was often inarticulate and hard to quantify. However, it is through close engagement between one another that auditors work on the boundary and the norms of the hierarchical ranks in audit professionals, and "save" one another from the inherent vulnerability in doing audit work.

Following Section 6.2.2.3 in introducing the partner Ling's practice of partnership and motherhood in audit work, I start the discussion with Ling's nickname given by other partners in Firm Lian, as a "working-on-site" partner and examine how Ling perceives herself in daily work. Ling's presence (and Lu's) in the team has created a certain form of

unity inside the team and a sense of intimacy among auditors to share each other's workload over the audit peak season. In the second part, I pay attention to the way of "talking" within Ling's team and examine how auditors learn to communicate in audit work from experienced senior auditors. I have picked up Chinese local idioms and allegories emerging in daily work. The third part illustrates Ling's practice of being inside the team with an incident of scolding taking place during my internship. The event of scolding in this chapter focuses on the interaction between auditors, nevertheless, reveals critically the power relationship between auditors and auditees.

8.2 "Working-on-site partner": "I am an exploitative landlord" (周扒皮)

I came to know Ling through the partner Meng's introduction. Ling saw Meng as the leader for the firm, because Meng acted as one of the managing partners in the firm. In Firm Lian, there were six audit partners, among whom Ling was the only female partner and was younger than the rest. Ling was called a "working-on-site-partner" by Meng when he mentioned it in our interview [interview notes, 12/5/2017].

In contrast with the offices of the other audit partners in Firm Lian, Ling has a relatively small room, with the window directed towards the north side of the building (photo inserted, taken on 11/04/2017). Yet, it is well acknowledged that in the city the window of the room facing the south is much preferred. For instance, Meng's office was twice the size of that of Ling. Apart from the working desk, chair, and bookshelves, there was a sofa, a tea table, a row of pots of green lucky bamboos, and a small fish tank nearby the windows. The four sets of windows were all facing the central square in the city, with a bird's eye view of the business area. In Ling's office, once I was working on the same desk with Ling I observed there were only two chairs, a working desk, a bookshelf, with one small window towards the back yard of the building.

Figure 4: Ling's Office Window Direction

As Ling chatted with me casually over the lunch, she was not often back to the "big room" (大屋[61]) unless there was a meeting. The senior manager Lu was for many years a working-partner with Ling. They normally work on the audit projects together. In Ling's eyes, "because Lu was often quiet and less social, she was not highly regarded by other partners" [field diary, 28/04/2017, p.181]. However, Ling thought Lu had extreme excellence in reading and reviewing the contracts, as "she bears things in mind after she reads all contracts" [ibid.]. Ling thinks that one needs careful reading and understanding capacities (阅读理解能力) other than technical skills to be an adequate auditor. After I settled in the team, I often saw Ling and Lu work in the team, if Ling happened to be absent, Lu was still on site.

Ling and Lu's presence sitting in the team was a big surprise when I stepped into the team, in contrast with my previous working and interview experiences. Different from the descriptions of an invisible and untouchable figure of the audit leader of partners and managers in other auditors' interviews, audit staff see their team partner Ling and senior audit manager Lu almost every day: from what the senior people wear every day, when they come to the site, what work they do, what phone calls they make, to how they talk with clients' finance staff, and where they go for lunch. All these activities were live and visibly open to the team. The presence of Ling and Lu provided me with a vivid picture of

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[61] Da-Wu, referring to the firm public office

how the communications were going on within the team. Daily talk, jokes, idioms, allegories, complaints were all made public to me, as well as to other auditors.

Over the audit season between January 2017 and April 2017, the audit team normally consisted of 8 formal auditors plus two audit interns. They worked in the same room every day for almost two months (photo inserted, taken on 25/03/2017). Ling and Lu often worked side by side along the table in the corner, facing towards the round table where audit staff sat around. Another intern and I sat along another desk against the wall. The team was sitting very close between one another. Although auditors were not always fixed within Ling's team every year and the allocation of staff was based on a rota, I could palpably feel the proximity between one another in the team. Within the first two weeks of my internship, I was surprised by how quickly the young junior intern Ai picked up the speaking manner and the tone of the partner Ling:

Figure 5: Audit Site: a Client Meeting Room
(face obscured for anonymity)

[field diary, 2/3/2017, p.54]

Just as another normal working day, after lunch we returned to the meeting room. The audit intern Ai stood beside the door of the meeting room, holding her bag on her arm, cleared her throat, directed towards the senior audit staff Bao sitting around the round table, and asked, "Bao, how is your work today?"

The room suddenly burst into a laughter by Ai's imitation of partner's Ling's tone of voice, as Ai's imitation was vividly showing Ling's image, gesture and the tone of her voice and temper. Every morning it was this question in Ling's high voice

pitching into the room before Ling settled on her chair near the door. As played by Ai, Ling normally wears a black suit with a silver brooch on her left, carrying a navy tote showing up in the meeting room a bit five minutes later after all auditors were settled at work. She asked in the way as if she was a normal Chinese high school teacher in charge of a class of teenagers, appearing at the window of the classroom door, asking "have you finished your homework yesterday?"

Different from the image of my strict high school teacher checking student's homework, most of the time I found Ling's tone not imperative. The answer of "no" was often heard from audit staff, and both answers in "yes" or "no" were acceptable. Days ago before this diary was noted down, the audit senior staff Ge sitting next to me, replied to Ling with a "not yet" at the assigned task, Ling did not say anything serious, but followed, "at this period of time, I have to trust you more than trust myself" and then sat down for her work. In contrast, the day Ai "performed" Ling's acts because the whole team burst into laughter in the early morning:

[field diary, 2/3/2017, p.53]

Today Ling seemed much happier with her corners of lip up in the morning when Ge replied her with a "yes" answer. Both of them said "a relief at heart". Ling continued, "I feel like I am rather another "Zhou-Ba-Pi" (周扒皮)[62], and wants "Si Mian Kai Hua" (四面开花)[63] in the room.

All auditors laughed loud hearing Ling's words. After a brief joke, all continued the work.

"Zhou-Ba-Pi" (周扒皮) is a local idiom which depicts a male malevolent landlord in the old agricultural times, who was notorious for exploiting the farm labourers for the sake of money by making cock's crow at midnight. Ling saw her daily oral check on staff's progress of the audit working sheets as performing a modern exploitative landlord asking audit staff to work overtime for **her** audit projects, as another local idiom suggested in "Si-Mian-Kai-Hua". The metaphor of "Si-Mian-Kai-Hua (four-direction-the flower-blossom)" (四面开花) was used to see each audit project as a seed of the flower, and the completion of a project means the seed in blossom. Ling's total number of the audit projects were five over the audit season in 2017, more than the "four" in the metaphor. Then the local idioms

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[62] Zhou Ba Pi is a local male malevolent landlord in old poor times, who was notorious for exploiting farm labours for the sake of money by letting the rooster crow at midnight.
[63] A local idiom, "have blossoms and fruits in four directions", meaning to have high achievements in every aspect. Ling used this local idiom to make an analogy of her pushing auditors to work overtime for audit projects, and her hands controlling various projects, with a hope that each project as a seed would yield positive results.

made the whole team burst into a laugher. It was a funny moment in an early morning for a day's demanding work.

The "relief at heart" talked in the dialogue gave me a sense of sharing the pressure and concern from both Ling and Ge working within the same team. The conversation certainly showed Ling's sense of apology to the team, and the staff Ge's (a male auditor) understanding for the time concern for the audit projects. After I was more familiarised with Ge, I asked him whether he saw Lu (senior manager in the team) and Ling as her leader or boss, Ge smiled [field diary, 5/3/2017, p.68], "who's the leader? It is not leading and being led. We are all workers (打工的[64])."

Most of the accountants I worked with in Ling's team seemed to act in a similar way to Ge. They were aware of the time demands of the work due to the fact that the accounting firm was in severe shortage of staff. However, as I saw Ling's acts, she was not too pushy for auditors to work late. Each day it was normally around 6 pm that Ling said it was the time to go, and all staff quickly packed, leaving Ling and Lu the last two to check the room in the end. Ling's presence contrasted with most of the partners' reluctance in staying within the team. Auditors used the term "pop-up at a moment" to describe the brief showing up of other partners. In my interview with Meng, he critiqued about the current rotating manner of staff working in the team, that no one has time to train and cultivate the next generation of junior auditors [interview notes, 12/05/2017, p.3],

> "This year (the young auditor)[65] follows this team, and next year on the other project. On such rotating manner, who has the time and is willing to pay efforts in teaching and coaching the other? … Teaching the other does not give (me) benefits, if next year (all people) on the same project, then probably will do (teaching)."

Meng recalled his past memory when he was a young staff, when "there was a kind of closeness within the team, in which team members stayed for a long time. The teaching took place not only at work, (but also) at lunch, eating and walking, whenever there was time, the experienced gave the junior guidance" [ibid.].

In contrast with Meng's frustration at the current working arrangement, the partner Ling nicknamed as a "working-on-site" partner acted on the opposite. Ling and Lu still came to the team and worked with auditors when most of the audit partners of the firm shied away

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[64] being employed
[65] Omitted words in the interview.

from the distant working audit sites in manufactures. In terms of how much audit leaders were involved in the daily work, normally the audit staff had the say. For instance, Heng, the audit staff talked about the printing incident happening in 2016 [interview, 26/08/2017, p.26],

"The printing machines during the peak season was really hot to touch (suggesting the temperature of the printing machines due to the machine working long hours without a stop), Ling and Lu stayed in the firm and bound the reports with us until late evening 10 pm and then we left the firm all together. The other two staff sneaked away (Heng said with a laugh) but they (the leader) stayed. … Sometimes when we were less busy, I also teased at Lu's report, saying her edit looked really bad. I didn't like the format. I told her I would adjust the format for her."

In the interview, Heng discussed working experiences within different teams and compared these different ways of doing the work [interview, 26/08/2017, pp.11-12]:

"Lu's very careful. For lots of audit managers at Lu's level, they do not deal with accounts in a detailed way with us. They just choose to do the summary work after our parts. It is fine for us. But we think the manager if he/she does not deal with detailed accounts the manager must know very well any significant issue with the clients, in a detailed manner. He/she needs to control the entire risk. What if we (audit staff) do not find out certain risks? When an issue came out, the manager blamed audit staff for not doing good job. … Lu never shirks from the responsibility. Even for some account sheets she does not fill in herself, she knows what is going on. If I ask her, she is always to the point, directly to the question."

As an intern within Ling's team, I did not work directly with Lu and discussed the accounting issues. When I ran errands in the team, for instance, to tidy up loads of lunch boxes and chopsticks at the desk, I always found Lu had already cleaned the desk and thrown away her take-away boxes on her own [field diary, 28/07/2017, p.204]. When I recounted to Heng the incident, Heng burst into a laugh [interview, Heng, p.25],

"If you keep asking to help her, Lu of course is willing, but she is not just that kind of person to command juniors and ask them to do for her."

Heng followed by her observation of Lu's characters in the team:

"She just looks aloof (高冷[66]) at work. As days go by, you know she is not, because she is working and actually does not have the time to chat. If she starts to chat with us, it means she is free," giggled by Heng.

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[66] Tall and cold. Heng's words is used to describe Lu's silence and less social character.

Gradually, Heng finds the "right" time to ask questions is the time slots when Lu started to chat with the team in the afternoon, because "she is free". The attention paid to each other was developed through Heng's days of working side by side with Lu, within the same room, and through an inarticulate "presence" to feel, to listen to one another at work and to know another's working habits and preferences well.

With my internship going on, I started to concur with other auditors' calling of "buddies" referring to the audit peers (also see Section 6.2.2.1 and Section 7.1). In Ling's team there was a discrepancy that the notion of buddies involves all ranks of staff, including the leaders. The embodied feeling of proximity within Ling's team was only to be felt through a long-time engagement, through a "waiting" and "sitting" in the audit team. This kind of inarticulate "gut" knowing for one another within the audit team was hard to account in explicit terms.

For instance, during the audit season working together within the limited sized room aggravated the infection of a cold. Over my internship, it was common to see auditors become caught in cold, suffer from sore throats or fever more seriously at a minus ten-degree winter when auditors kept on working every day without much rest. On a packed working table (refer to Figure 5: Audit Site: A Client Meeting Room), apart from the erected laptops, the other items were all pushed to the centre of the table for auditors to share. There was a bottle of dried chrysanthemum and another box of red dried Chinese Go-ji berries. These dried fruits were good for building up the immune system and fighting against the cold and inflammation in throats. I specially noted down the scene of the cold prevailing the team on a Saturday when I felt rather helpless:

[field diary, 25/03/2017, p.157]

The sickness seemed spread in the team. In early morning, Jing, the pregnant auditor (in the pink hoodie in the photo), coughed and sniffled at the seat, mentioning she was fed up of the audit work but she did not consider getting a break. Others persuaded her not coming, she seemed still reluctant, "I will see in the afternoon."

Ge somehow showed up in the team around 10:00 am today, as Bao curiously asked, "Why you came here, I heard your work finished yesterday."

Ge replied, "I just come and have a look. Suddenly I did not need to work on weekend, I feel rather unnatural. If there is nothing left to do, I will leave early in the afternoon. At least we could have a lunch together." In fact, Ge's arrival turned out to be of great help for Jing. Ge stood beside her, asked Jing what work was left

to do, suggesting Jing taking a rest or directly going to the hospital. For Jing's unfinished work such as adjusting the report formats[67], Ge said he would take it over easily to Jing, "nothing to worry about."

Lu, the senior audit manager was sitting silent in the corner, still at work. Her throat was no better than yesterday. It was even more serious, as she nearly lost her voice. I handed her over an orange, but she declined, managed to speak up, "I didn't have the mood eating it," with a pale looking face, forced a smile towards me.

At that moment I was sitting aside near the door, did not know what to do, instead only grabbed an orange to Lu, wishing if an orange could add more Vitamin C to her body. I felt I was witnessing a group of auditors suffering from sickness but could not give a hand in solving any problem. I only stayed at my seat and wrote the scene in my diary book. In retrospect, at an earlier stage when I just started my fieldwork at the end of 2016, my sub-consciousness was probably a shock that sick people did not ask for sick leave and take a break off work. My reaction would be to leave the site as quickly as I could. I was rather surprised to find the "inertia" of auditors to stick together in a weekend audit working site, with coughs and sneezes around. However, half a year later, by the end of March 2017, after I had spent almost two months' time working with this team every day, the feelings of "bearing the burden" subtly immersed into my body. My indifference about the auditors and eagerness to leave the sickness audit site turned into an empathetic understanding of auditors' work, as we had witnessed each other's crashes every day at work.

My first emotional outbreak over the fieldwork took place on a Sunday morning after a "quarrel" with my mother at home. She criticised my coldness towards other people, and I was struggling with the double identities in the fieldwork and felt no one understood my research. I did not know how to speak locally and felt extremely low spirits in the morning after a cry.

[field diary, 5/3/2017, p. 68]

I quickly slipped into the meeting room, and sat in the corner, with my back towards the auditors. My eyes were puffy, and I spoke in a low voice. The auditors thought I merely caught up with a cold, probably. When it came to the time for lunch, I stayed on my seat and said to them, insisting "Just leave me alone. I am fine here." Jing (the auditor mother to be) gently dragged my upper arm, "follow us, just a quick lunch with us together, and we will quickly return." I followed a

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[67] Ge is at a more senior role than Jing. Jing's work such as the report format adjustment goes beyond Ge's work responsibility.

group of people going out and my mood did improve quite a lot. I forgot the doubts of myself and the sorrows in the morning.

On the way, I felt appreciated for the act done by auditor Jing, who intuitively dragged my upper arm in a gentle way. How much does this trivial act of dragging another person's arm really work and account for my day's work? I don't have an answer to measure the effects of Jing's acts of gently dragging my arm. However, this instance did give me a sense of being accepted and accepting the audit team I was following. Working for long hours together does not necessarily contribute to a sense of belonging and unity, but certain acts in daily practice, verbally or non-verbally, do create an affective atmosphere (Anderson, 2009) for care and attention to each other. Giving attention to others might be intuitive, but it is also cultivated through the process and interaction of being attended to within the team. One learns to care after one is cared for.

Heng, the auditor within the same team in the interview recalled the past story of the engagement between the auditors [interview, 26/08/2017, pp.39-40],

> "When she (auditor Jing, the mother-to-be, who dragged me the upper arm) first came to the firm, I found this woman talkative. But she told me later that I was the only person that replied to her politely because no one else really cared about her the day she came inside the firm. For a long while we were separated in different projects until one year after we were on the same team and went on business trip together. We lived in the same room and worked every day. She talked a lot, but she was funny. … At the audit season, I easily lost my temper and almost everyday morning I pulled a long and cold face. I didn't want to talk at all. However cold I looked, most of time, Xiao Wen[68] asked, 'how are you, sister Heng?' then Bao joked, 'it must be someone that irritated our sister Heng.' In fact, they were on purpose talking more with me. They knew I was not happy, but they still preferred talking with me."

The little joking with each other, the fun played on one another among young auditors, and the kind, gentle way of paying attention to the other within the same working room was staging daily. Nevertheless, these subtle actions were fleeting moments and they were hard to capture. Neither were these acts or practice of giving attention received enough attention from the academics in studying auditors' work. The firm has no manual code on "care and self-care" for auditors. It might be possibly seen and argued that this issue in question was attributed to one's temperament or one's character. However, my experience from the field adheres to the view that a reciprocal convivial working atmosphere was practised within the team and generated through a mutual shared experience of work with one another. The

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[68] Names of auditors inside the team

mutual experience in my observation consists of working together within the same site, witnessing one another's burden of hard work, and giving and receiving attention towards the other members in the team.

In my fieldwork diary note, I once used the term "horizontal" to describe the way of communication and interaction between auditors at the site to differentiate from the hierarchical order and separation from earlier stages. I used the term of horizontal, because it was different from my experience. However, the word does not exactly mean equality in ranks of professionals inside the firm. The term "horizontal" reflects a form of communication taking place in the audit working site and reveals how auditors interacted within a hierarchical and authoritative levels of staff.

> [field diary, 2/3/2017, p.60]
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> In my team, it seemed the normal big four senior staff role was taken over by the senior manager Lu, as she was on site every day. It goes further to Ling the partner for another review. Lots of time auditor relied on direct talks instead of written emails and comments passed back and forth because Ling and Lu sat so close to the other audit staff. To me it was not a three-level hierarchical review as I learned in the past. From this aspect, I felt the ranks were not as distinctive as that of the big four. It was horizontal communication.
>
> The leader – the female partner Ling seemed taking in charge of various things more than an audit report reviewer. Such roles included keeping the lunch meal card, checking the transportation routes and weather for the trip, if Ling didn't not fly with the team, she wondered the dates of the flights, the hotel arrangement, and if the audit staff had sufficient money to cover the cost working in Shanghai.

The female partner Ling, as I have observed, worked in multifaceted roles. She seemed rather happy to act as an administrative staff, in auditor Tony's term of the "nanny" role (see Section 7.3.2 about Tony), to take time to consider audit staff's "life" aspects over the work. When I worked over the summer, as the temperature went up too high, Ling specially went for buying ice-cream for every auditor in the team (photo inserted, taken on 26/07/2017).

Figure 6: On a Hot Summer Working Day the Ice-cream bought by Ling to the team

A different eye might read the presented materials as a way of controlling and supervising the audit team in a more direct authoritative approach. From my observation and arguments, Ling, as a "working-on-site" partner, worked in the way as a caring leader, similar to a mother role of a family, by managing the audit work from a relational manner and showing to the team her special knowledge of considering other's situations, needs, and preferences at work. The argument I make is about Ling's acts exhibiting elements of practice(s) not entirely focused on her individual self but relating to other front-line auditors working at the same site.

For instance, as a rule of organising the team for the lunch, it was general for a young staff to choose to eat outside in the restaurant or have take-away food, then Ling and Lu naturally followed. If the team ate outside, Ling normally said one person ordered one's favourite dish, then all people shared in a round table with a rolling glass on top (the picture only for illustration).

Figure 7: A Round Table with Rolling Glass on the Top

If Ling was not present in the team, it was Lu who took the lead of the team but still followed a similar approach. During the summer internship, I worked with Yue, an auditor who has a two-year-old child. Once in the evening, Lu urged Yue to leave work on time and did not want her to continue staying for another overtime evening work, because Lu knew Yue's child was at home. As Lu instructed [field diary, 27/07/2017, p.189], "You (referring to Yue) just leave a note there, and I will work at it later. You worked so late yesterday and stayed here to figure out this issue. I saw you very persistent."

Lu is the mother of a 15-year-old daughter, and Ling is the mother of an 18-year-old son. Sometimes they discussed the children's high school education together at the lunch break. The other mother auditors such as Yue and Xue, whose children were much younger at the age of two to three, talked occasionally about children's book, toys, and entertainment. In this case, other auditors such as Mu, Xu and I were gathered for our interests. Working with auditors who are a mother and an auditor at the same time, I found it the norm to pay attention to others' situations and take care of one another in the team.

In particular, once I was on the bus with the partner Ling together, she specially appraised the acts of the young auditor Yue, who in the afternoon spent time guiding the junior Mu's task with great patience [field diary, 31/07/2017, p.215]. When Ling sat within the team, the delivery of the required task was crucial, but the time to "care" for another was also registered and paid attention by the upper level managers, but not in measurable accounts. Not many auditors mentioned those acts specially, but all practices are visible and open to the rest of the team, mostly in an unarticulated manner. This being open to the public in the team matters in performativity of auditors. One feels about the acts of paying attention and

receiving attention, and then learns and follows what is good to do by being, sitting, and working in the team.

8.3 Learning to talk in Ling's team

In my interviews, most auditors consider the communication skill as crucial in audit work. However, it is not easy for the interviewees to articulate on how auditors should talk. The communication skill needs to be practised in a real context and learned though daily work interactions. I realised the significance of communication in audit work from doing interviews but did not know how to talk until I was settled in Ling's team, from whom I quickly picked up her habitual employment of local colloquial idioms, allegories, popular net buzzwords in daily conversations. The examples of "Zhou-Ba-Pi" and "Si-Mian-Kai-Hua" written in the previous Section 8.2 illustrate how Ling practised the Chinese idioms in daily audit work.

At the beginning, I noted down idioms and allegories in conversations as quickly as I could because there was always a laughter burst out after Ling spoke. Intuitively, I found it funny to learn some new local slangs or idioms when my capability to use them freely was devolved after studying for a long time out of the hometown. My curiosity turned to seriousness when I realised that the idioms the team played were not merely for fun, but also expressive of auditors' understanding of the norm of the work and of the judgement of what was the right thing to do in work.

As an audit partner working in the accounting firm, Ling did not give me too much advice during my intern, apart from reading one of the four Chinese literary classics "Dream of the Red Chamber" written by Xueqin Cao[69]. The novel was also called The Story of the Stone. It has depicted more than four hundred characters in an 18th Chinese society and mirrored the rise and decline of the wealthy aristocratic families. Ling mentioned to me that it was her favourite book and she still reads it occasionally in the evening. Although Ling did not attribute her articulate usage of the local idioms to reading novels, there were hundreds of local Chinese allegories within the book, and almost all of these allegories

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[69] This novel is translated into English by Professor David Hawkes, called **the Story of the Stone: a Chinese Novel.** The novel to the Chinese is very much what the Remembrance of Things Past is to French literature (by Critic Anthony West, The New Yorker, November 22, 1958, pp. 223-231).

contain a normative understanding of the social rules operating in Chinese society, most of which are still valid today.

There were various occasions when Ling talked artistically. When the team was in a gloomy state near the end of April, Ling employed the term of "carry on and we can make it" (一鼓作气，再而衰，三而竭) naturally in an afternoon conversation to encourage the team's spirits. The proverb comes from the Chinese ancient classics in the marshal debate of Cao Gui (the name of a marshal in the army). The literary meaning of the proverb goes that the fighting relies on courage. The first round of beating drums cheers up soldiers' spirits to most extent, the second round makes it less and the third round nearly wipes out soldiers' spirits. It is always used for encouraging perseverance. In fact, the audit work in the peak season is like a martial fight. The narrative background of the debate lifted up the spirits of the auditors in a demanding and pressured job and encouraged them to make vigorous efforts in achieving the goal.

The local idioms were also used by Ling as a tactic in dealing with tough auditees, especially with the finance leader, to persuade them in following the auditor's suggestion. This manner of talk also avoids harsh straight-forward criticisms against the client. Although Ling put it in an indirect manner, the idioms used always carry sarcastic implications and the power of persuasive effects was even more poignant than a direct confrontation. I have heard Ling talk over the phone to the client leader, complaining of the provision of financial documents in mistakes, using the term "the mistakes are omnipresent" (明眸眼露). The idiom in Chinese literarily means anyone opening his/her eyes can immediately recognise the mistakes at a first shot. Other idioms, such as "the painted face" (大花脸) and "the face beyond recognition" (面目全非) were used metaphorically in the speech to reveal a lack of careful work from the auditee's side.

Ling sometimes poked fun at herself as "invulnerable" (百毒不侵), mentioning to the team that no poison is penetrable into herself at the difficulty and depicted herself "doing work on her own" (亲自操刀) in audit work. The term "亲自操刀" is used under ancient military circumstances. In China, it is a tradition that the marshal acted as the leader, stayed in the camp instead of holding the sword in one's hands; otherwise the swords would dirty the marshal's hands. Ling acted differently from the ancient marshal leader, a man commanding staff to do the work remotely; she insisted in working within the team and solved the audit work problems with the staff at the client site. Ling stayed in the team

and used the internet buzzword to relieve the team's embarrassment in coping with the uncooperative client.

[field diary, 31/07/2017, p. 216]

In the late afternoon I was sitting next to the auditor Yue with the working sheet of sales in checking the information in the invoices including the product type, amount, and the original contracts. Yue was talking with the client's finance staff over the phone.

"Please! Don't call me, stopping looking for me. Please, I am busy, really busy."

The client's voice was so loud that I could hear the women's voice over the phone. Yue looked a bit blush, embarrassed at the shout from the client.

At the same time, the telephone rang from the other side and Lu picked up the phone. After a briefly exchange, Lu hang over and responded irritated, "What do they mean, asking us when we would leave?"

"They are eager to see us leave? Ask them when she sends back the needed document." Ling replied in a sarcastic tone.

The conversation was corresponded by another young junior Mu, who had a similar encounter with the client financial staff in the elevator, "just now I met her, and she asked us the time to leave. I said, 'oh, it will be soon, not long.' She (finance staff) looked rather odd in reply to me 'finally you guys are leaving.' – I feel her talk seems like sending away a plague. It really hurts."

The term "sending away the plague" was used in a Chinese scenario to get rid of a dark monster, meaning to remove the root of the disaster. Auditees portrayed a group of auditors as the troublemakers. For junior Mu, she felt rather hurt (伤感情[70]). The complaints on the uncooperative auditees were not rare in my daily observation and interviews. The junior staff were discouraged and defeated by the client's tough words. When the incident took place, Ling continued in her own speaking manner,

"Last year they (finance's staff) were not like this. When and why they started to change? They are really starting to set themselves free (放飞自我). We sometimes spoil them (惯着) too much. If it continues next year, we will die (完蛋). I have to find their leader."

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[70] A wound in one's feeling.

Ending the conversation, Ling left the office and went directly upstairs to the client's finance department to negotiate. The words, "set oneself free" (放飞自我), literally means freeing oneself and flying as a bird. The term is one of the internet buzzwords in China of the year, which celebrates the youth and the passion of an individual. However, the term also carries a negative intonation implying that a person shrinks from work responsibility. In this way Ling played the idiom to gibe the auditee's finance staff's lack of cooperation with auditors. The team burst into laughter immediately after Ling's talk.

The local idioms illustrated in the conversations suggest an indirect way of communication at daily audit work. It was evidently revealing the unequal power relationships between auditors and auditees. However, as I did not have full access to the telephone call between an auditee and an auditor and I could not record the entire dialogue, the power relationship between the auditor and the auditee is not the analysis focus in this section. I stayed within the audit team, and my observation is directed towards Ling's presence and being in the team. I illustrate how Ling's talk constituted the audit work, and how her usage of local Chinese idioms and allegories provided audit staff with an approach to learn about communicating and coping with challenging clients.

In the teamwork, Ling's manner of talk in Chinese local idioms and allegories noticeably lifts up the pressured atmosphere and helps to relieve audit staff's emotional sufferings caused by the challenging auditee. The idioms Ling used also facilitate the communication with auditees and persuade them to follow the auditor's advice. With time, the audit staff followed Ling's manner of using Chinese allegories in daily conversations. Most of the time, the scene of the talks became no more a daily play by the auditors themselves to relieve and share the demanding pressures.

[field diary, 30/3/2017, pp.144-145]

There was a "Hooray" moment in the afternoon, after Bao had a confirmation call with Ling, who told them to leave the audit site at the insurance company tomorrow. When Bao forwarded the message to the rest of auditors, the three were excited. Xiao Wen sat next to me even raised her arms and cheered,

"Now I can call my husband to go to the shopping mall together this weekend and have a look at the furniture. Our wedding ceremony is at the beginning of the Oct. But the new flat is entirely empty. We have nothing bought yet."

Except for the hilarious moment in the afternoon, the four auditors were all looking rather serious because the review from the accounting firm headquarters just

arrived this morning and the four must resolve the queries today before Ling and Lu return to the site.

The four read the listed questions and looked a little blank, wondering what to do. I had a quick glimpse of the questions on the Excel sheet on Xiao Wen's laptop. The questions were written within one working sheet. The reviewer listed questions based on the account items. As the entire audit sheets were divided among the four auditors based on accounting items, the four staff began to look up their own parts and managed to give an answer and fill in the form.

The questions were generally asking auditors to describe what they did in the testing procedures and justify their acts with supporting evidence. One of the questions was "could you justify the audit rationale behind your sampling process, and what is your method?" Converting doings into a formal way of texts seemed not young auditor's preference.

> "Obviously, the person reviewing the work this year changes the way of thinking. This year she is more focused on the sampling rationale and asking whether the selected samples are adequate." Jing commented among them.

The staff attempted to finish but they were still waiting for senior manager Lu's return for some advice:

> "What shall we do?" Somebody burst out suddenly.

> "We are 'sitting here and waiting for the doom' (坐以待毙[71])!" Bao joked.

> "Just wait for a 'windfall'(守株待兔[72])," Heng followed.

> "The Laziness starts to spread (大懒使小懒, 小懒使门槛,门槛使土地,土地坐到喊[73])…" teased by Jing.

The three Chinese local allegories are all used in negative sentences in daily Chinese conversations. They were added with a "not", normatively expressing the moral rules on what a person should do and should not do in daily life. Chinese were educated from earlier childhood that it is unethical to "wait to die" or immoral to wait for a windfall. The

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[71] The Chinese allegory describes a person in the extreme difficult situations does nothing just sitting still to wait till the end then the person dies.

[72] The Chinese allegory says in old time a farmer waited everyday under the tree, in the hope that a hare would kill itself by crashing into a tree trunk. Waiting for some gains without any pain.

[73] It is a local allegory. The story depicts a person called the LAZY I called another one little LAZY II go out to get something done. The little LAZY II then called the Doorsill to do. The Doorsill called the Ground. The Ground sits to cry.

accountants adapted the idioms and played ironically to tease their own laziness when they were working on the reviews sent by the headquarter.

Audit staff mimicked the speaking manner of the leader Ling, and even the senior Lu, as I observed, started to follow using idioms in a joking manner to make the team laugh near the end of the audit season. Using idioms is a way of talking artistically to communicate within the team and with the auditees. Audit juniors pick up the "speaking tone" by Ling's presence in "talking" everyday inside the team and by their careful listening to Ling's daily talks. This responds with the practice idea of doing or learning through a "being" within the audit team. The Ling's "presence" vividly shows young audit staff what to do in audit work in a public manner, even without verbal guidance or coaching.

8.4 Seeing and being seen in audit work — when Heng was scolded

The acts of being inside the audit team creates a communal space of seeing and being seen in audit work. This act facilitates a senior's reflectivity in audit work by witnessing what audit juniors experience in the work and a junior auditor's learning in practice on how to act properly and talk with auditees in coping with difficulties. By working and sitting in the same room, auditors are exposed to one another, but they learn to pay attention to one another. Front-line audit work always copes with difficulties from the auditees, I have witnessed Heng being scolded by a client's finance leader during my internship in Ling's team. However, in contrast with the other interviewed auditors' accounts about fear of auditees, Ling's presence inside the team worked to soothe the pain, if not eradicating it.

[field diary, 20/03/2017, the call with SF Company, pp.134-136]

In the afternoon when I was preparing for the confirmation letters to be sent to an insurance company, Auditors Xiao Wen and Heng, sitting at the white table, few inches away from me, were busily chasing the finance documents from a local manufacturer SF in production of printing materials. Ling, sitting at another wooden long table at the corner, sent Xiao Wen and Heng a list of unresolved issues and asked them to call the leader Wei in SF.

Xiao Wen (in the mid-20s) called Ms. Wei as Chief Wei (the title attached to Wei is BuZhang – in English it refers to a chief of the finance department), after her talk she quickly handed over the telephone receiver to Heng. Heng (in late 20s) started to ask Wei questions as a normal day work,

"Hi, Chief Wei (Wei BuZhang), I'd like to ask more about stock records, and further ask for a breakdown form of the product cost calculation. It is better to be classified in a detailed product catalogue."

As I was working with my back towards auditors Ling, Xiao Wen and the rest of the others, I almost ignored the phone call,

"What do you want!" demanded a voice shouting over the telephone. "You haven't come to the factory for several days. What do you want!" the very fierce high-pitched tone of a female's voice came directly to my ear. I straightened my back from the desk instantly. The second I heard the scolding over the phone, avoidance was my subconscious reaction. I was not even brave enough to turn around and look at Heng at her face. I just lowered my head.

The conversation continued, as Wei kept talking, and the strong voice from the phone passed over to my ear clearly.

> "Bao (the other auditor, sitting beside Heng) came the other day. He of course knows everything. I gave him all documents needed. You didn't come, of course, you don't know. Why you are asking so much excessive stuff this year!"

> "Sorry, Wei Bu Zhang", the only word Heng uttered after the scold in a gentle and lower voice, nothing arguing back.

"Wei Bu Zhang!" Ling snatched the phone handle from auditor Heng, left her seat and answered,

> "We old people say, even for the best housewife, she cannot cook without any rice in stock (巧妇难为无米之炊[74]). You know this. The risk classification of yours (SF) is different from past years, and it goes up to an upper level, thus we need more documents to be provided. Yes, it is different, and it becomes even increasingly demanding for audit year by year. If you want some auditors to come to your factory. It is fine. We can go tomorrow. But we hope your department can help our work when we go there."

Ling hung up the phone call firmly after she gave the speech. We all stopped our work at hand. I turned my head back. The other auditors Bao, Jing, Xiao Wen, and the intern Ai started to have some words with Heng. Heng did not mention anything but a list of the needed documents.

The female partner Ling did not sit back at her original seat in the corner. She just moved her seat sitting beside Heng, patting gently at Heng's shoulder who is in a white sweater[75],

> "This year she (referring Wei) told us, it is Bao that knows everything about the factory; next year she will probably pass the ball to Xiao Wen. All said a

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[74] The old Chinese local idiom goes, no matter how harshly you push, even for a best house wife, she cannot cook good dinner without any rice in stock. The partner Ling used this rhetorical term to argue back because there are no materials provided - how can they (Wei, the auditee) expect auditors to work out the audit report.

[75] It was cold winter days. I can still vividly remember Heng's white sweater with Ling sitting together.

"yes" before a leader, but it is not the really situation when an issue comes out."[76]

Ling mocked Wei's vague answer. She was irritated and complained a little. However, she did not have other choices but faced the situation, and assured Heng, "I will ask another one (auditor) to accompany you."

"How about you tomorrow going to SF again?" Ling asked the auditor Xiao Wen who just returned from SF several days ago.

Xiao Wen was quite reluctant and timid, "Must I go this time? My part (of working sheets) almost ends. She (referring to Wei) was really difficult. I am scared. Could I not go?"

Ling thus turned over to me, and asked if I was willing to accompany Heng to the audit site SF. I replied, "Not a problem."

Then, after a few minutes, all work reverted to normal.

My ICQ dialogue window popped out in few minutes, with a Thank-you note and emoji sent by Heng. She felt apologetic to me, starting with "Lunch in a suburb factory is rather simple, compared to a city centre insurance company." I just sent a smile emoji to her.

In contrast to my anger and upset facing an embarrassing scold situation by auditees, Heng did not act in a hostile way, and even did not disclose any feelings. Heng typed to me in the ICQ chat, saying she accepted Wei's disrespectful acts,

> "Shall I shout back at her? Whatever, Wei is a person much elder than me at my parents' age. I should not. I normally do not lose temper, if it is not at a desperate situation."

On the contrary, she tried to stand from the point of the other — Wei from a client side to think about the behaviour, "The big boss hopes to get the audit report as quickly as possible, and then pushes our partner Ling. We audit staff start to ask all documents and push Wei to submit quickly. Accountants in the factory do have lots of daily work to deal with, thus ours (the task from auditors) are extra burden for them to work overtime. In addition, I was not at the site several days ago. It is my fault."

The chat over the ICQ did not give me an answer about explaining the happening. It has left me in confusion about Heng's silent reactions. Her forgiveness is in sharp contrast with my anger and unaccepted excuses without an expression of apology from Wei. Although Heng said to me she was fine and did not mind Wei's bad temper in shouting at her, on the

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[76] The sentence here means that finance staff in auditee's side orally agreed with the company leader's instructions, but they didn't implement them in actual work.

second day on our way to SF, Heng told me of the nightmare she had during sleep last night in which she was somehow angrily shouting at some things at home. Then she woke up and did not sleep till the day of work.

Our heavy hearts were not relieved until leaving Wei's office after lunch. To my surprise, Wei did not blame much on us, just kept complaining of the changing staff over the years and worried about the time to get the draft report. Heng kept saying "yes-yes-yes" in reply and explained the whole review process to Wei. Heng turned at ease at last, considering Wei was persuaded successfully to provide the needed documents.

I did not do anything in the communication. What I could do to help was just to follow and accompany Heng to Wei's office in the hope of making Heng calmer and more confident. On the way off work, I asked Heng for her thoughts about yesterday's unhappy affair dealing with the client finance leader Wei, she frankly said,

> "I know you guys (referring to me and other auditors at the team) had the empathy with me and felt rather angry and defended for me (打抱不平[77]). Maybe I was not sensitive enough at yesterday's call. However, perhaps you (referring to me) do not know the leader Wei is also under intense pressure from her upper boss of the factory. Do you still remember there was a man leaning against the wall when we came into Wei's office?"

Heng suddenly mentioned the man to me, which made me reminiscent of the scene of our second entry to the room.

> The man standing in the office when Heng and I stepped in the second time. Before Heng spoke, the man against the wall, who is two heads above Heng, glanced at us sideways, "When are you going to give us the report!" asked in his interrogative and arrogant voice, "don't you know we already set 9th April as the date for the board meeting! The board meeting cannot be changed. How much time on earth do you plan to leave for the broker (券商 – stock broker) to review and prepare?"

The man's talk was treated by me as an accidental incident because none responded in the room, including the finance leader Wei and the other accountants. However, Heng seemed to have well understood the story,

> "the man, he is the secretary of the Board. The boss of the factory seems to think Wei Bu Zhang too old to take up the finance leader role and hope to replace her positon with someone younger. So, in fact, Wei is full of sense of crisis. When the

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[77] Heng used a term, literally translated as "fight and defend against an injustice".

board and upper leader started to keep asking for the draft report, Wei had a huge amount of pressure. I should have come last week, but I did not. It is our fault."

As Heng told me, audit work is more than just a "cold" check on accounting numbers. To be good auditors also involves lots of knowing and understanding of the clients. The understanding about the situation of the client largely comes from a good communication between auditors and clients' finance staff,

> "I have been here in this factory for more than two years. Auditors do not simply just do audit. Audit deals with people. During breaks over the work and lunch, I must learn to have a word with their accountants and the leader. Then you know more stories about the factory and decides how I proceed. When we (referring to auditors) get along with the accountants and let them understand what we are doing and the intent of our work, it is always easier for them to support us and give us the documents we need. We need to show them (referring to clients) we are not here to cause trouble and "find faults".

It turned out interesting that at the end of the day, when Heng entered the finance office again and asked for the financial data from another finance accountant staff Hao, Hao unexpectedly should shout, "what are you rushing about?" The finance leader Wei, sitting just opposite to the desk of the accountant Hao, replied, "It is not auditors that keep pushing on us, it is to the opposite that we keep pushing them, you know."

As an outsider in Ling's team witnessing Heng's being scolded by Wei, I was extremely annoyed at Wei's disrespect and rudeness to a young auditor Heng at work. Heng coped with it with silence and continued working to talk with Wei the second day, which was in sharp contrast with my unacceptance and intolerance. I used to ask Heng, "why she was not angry at such situation?" Heng answered in the afternoon work, "I know it is actually hard to obtain and maintain a client for Ling. I do not want my careless way of doing work to ruin the relations between the client and Ling."

Heng behaved in the way of factoring in the obligations towards Ling's team. Heng did not complain to me whether she felt wronged, but I felt a deep injustice paid to Heng and courage to accompany Heng to the auditee's site. When the scolding took place, Ling was present and witnessed the happenings with the rest of auditors on site. Ling directly intervened in negotiation with the auditee's leader Wei as she felt irritated by seeing the rest of the audit staff scolded. Heng attempted to cope with the work, as she also felt the burden on Ling's shoulder in each year's pressures of audit work. Seeing and being seen in

audit site connects front-line auditors in an embodied way. From this point, the audit partner Ling, Lu and Heng shared a mutual experience in facing the demanding audit work.

Ling relies on her leadership authority and employs a rhetoric approach of using Chinese idioms and allegories to confront and persuade auditees; in contrast, junior staff at lower ranks of the accounting firm sometimes bear the unfair rudeness from the auditee's finance department. Heng's case is not a simple one. Will Heng leave the audit work due to the scold incident? Hopefully not. Heng is still working in Firm Lian. To some extent, Heng stays within Ling's team, with an audit partner, a senior manager and the rest of the team working together on site. The event is made visible and public to the entire team including the audit partner. Ling acted on site to directly intervene in the incident. There are many other audit staff experiencing the challenges from the clients, but with no recourse to. The team leader working in the accounting firm is "blind" to the front-line audit team, and the audit staff are sometimes "silent" working at the audit site.

8.5 Discussion: working with the division in audit work — the practice of being and present in audit team

The final acceptance within a female partner-led audit team within Firm Lian provided me with the opportunity to sit within a group of front-line auditors to see, listen and learn what it means to be an auditor at real audit sites. Chapter 7 has revealed a division and segregation among different ranks of auditors and junior auditors felt a sense of dislocation in audit work. In their words, they did not have a sense of belonging. It was taken for granted that auditors worked together in team work. I exhibit in Chapter 7 of the distance and division between one another in audit work, and audit work seems reduced to a factory assembly line product, with audit templates ready and working paper passed between the front-line and back-line auditors to make into a final report.

The presence of the leader Ling and Lu inside the team, in this chapter, was an initial surprise in my fieldwork, but it provides a potential lens to challenge the division within the audit work. Although Ling and Lu seem to be adopting a more traditional approach in checking and supervising the auditor's work, their engagement within the team is worth reflection. Their presence inside the team makes the leaders work open and public to all the members in the audit team. The audit partners see, feel and work with the pressures in the same working site with different ranks of auditors. The mutual sharing and experiencing in audit work facilitates a reflexivity of audit partners to review their own acts, and it also

enables audit staff to learn how to act, talk and cope with tough situations from experienced auditors.

Audit staff develop skills of communicating and defending in front of formidable auditees by way of seeing and listening in work. More importantly, auditors learn to care, pay attention to one another regardless of the hierarchical order. The mutual understanding for one another in audit work is achieved through a change of act from Ling being present in the audit team and attending to the daily happenings. Ling's act has certain transformative effects in breaking the closure existent in different ranks of the professionals within the firm. "Being" is a prerequisite of attending, engaging and learning in audit work practice.

It might be easy to draw a contrast between the physical distance between the last chapter's discussion of partners' remoteness from the audit site and this chapter's focus on Ling's working inside the team. However, the physical distance is not the focus of my discussion in this section. I pay attention to Ling's different practice in audit work and reflect on how the practice of being present in an audit team enables a possibility of mutual empathy inside the audit team, as a way to enable auditors to take account of others as serious "others", to consider the significance of other (auditor, or auditee) as human, as co-worker, not an audit machinery. The discussion potentially provides a way to tinker with the impacts of a self-oriented pursuit for success in audit work.

This thesis calls for reflections for practices to break down the closures between different levels of professionals in audit work, and to relieve the vulnerability in becoming an audit professional. Ling's acts of being a presence inside the team is just one of the many practices in paying attention to audit staff in audit work. To discover such caring acts in improving auditors' work and wellbeing needs a practice-inspired approach into research. As this chapter shows, it needs a close engagement with real site audit work, to learn practice(s) through seeing, observing, talking, listening, and even suffering together.

Chapter 9: Discussion and conclusion: what afterwards — how to sustain the audit work?

9.1 Introduction

In the year of 2013 when I started as a consultant in one of the big four firms, there were twelve associates joining in the team at the same time I did. By the time I sent the resignation letter after working for two years in the firm, there were only three people still at the job and the other colleagues had left and stopped working for the big four firm. When my fieldwork ended in 2017, four out of twenty-seven auditors I interviewed left the audit firm and stopped working as auditors. Witnessing "new bloods" continuously stepping in and out of the audit profession, I have started this thesis with the motivation to explore the life worlds of front-line auditors and investigate audit work practices. In the introductory chapter, I set my research question as:

> How audit work is carried out in everyday working settings, what norms are implicated in practices of doing audit work, and how does this relate to the making of auditors?

To answer the question, I have employed Schatzki's notion of practice in practice theory and, on this basis, I have applied and developed Bueger's praxiography to examine how norms in audit work are shaped by different practices of work. I have investigated and discussed what being a front-line auditor in the northern cities of China (Dalian and Beijing) entails, the embodied knowledge of being an auditor in time-demanding audit work, the ways of "coping" in audit work, and how different practices shape auditors' identities.

In the next section, I summarise the research findings of this study and then discuss how these findings contribute to the literature. The contributions lead to potential themes emerging from this study for future research. In the end, I reflect on the limitations of the study and my "becoming" in this research.

9.2 Summary of findings

In this research, my practices of doing the fieldwork are enmeshed with the learning process of being an audit junior to know how audit work is carried out. I have used practice theory to study audit work, because I perceive the audit work as being constituted and

reconstituted by practices, and I understand auditors learn how to do audit work properly through performances and interactions with one another in an audit team.

My learning of being an audit junior is developed through my encounters within the field. The experiences of my fieldwork — rounds of access negotiations, the rejections as well as the final acceptance of my being into the audit team, have provided me perspectives and clues for interpreting what it means to be a front-line auditor and how to "act properly" in daily work. I learned to comply with the norms of audit work, then I have been gradually accepted into the audit team. In this process conflictual events took place and they facilitated my understanding of the rules of work.

I have narrated my fieldwork experience in Chapter 5. The following writings of Chapter 6, Chapter 7 and Chapter 8 relate to specific conflictual events taking place in my fieldwork. Chapter 6 comes from my intrusive breaking and interruption of auditors' working time and rhythm during an audit peak season. The conflicts between my priority of doing observations and auditors' concerns for on-time delivery of jobs provide a lens to understand what is required for a front-line auditor to do audit work. I thus investigate in Chapter 6 how audit work is practiced, how time demands are generated, and how auditors perceive the time of audit work.

Chapter 6 discusses the norm of working beyond normal office hours and being under tight time pressure. The pressures of time are not innate feature of audit work, but they are generated by certain ways of doing the work that blur the boundaries of the professional work and private life of auditors. The employment of mobile applications in daily work, the expectation for auditors to take laptops wherever they travel, and a lack of rules and regulations in making calls to auditors from superiors or clients deteriorate auditors' wellbeing. The analysis and discussions in this chapter emanate from front line auditors' accounts of embodied feelings working as an audit professional to achieve the time demands: their anxiety due to a lack of social lives and connections with friends and family, the physical sickness endured over the audit season, and the capacity to train oneself in "multitasking" skills for coping with professional and family lives for mother auditors in audit work.

I conclude the discussion with a notion of vulnerability in becoming front-line auditors. The notion of vulnerability discussed in Chapter 6 is reflected through auditors' coughs, sighs, and tears in daily work, and also through auditors' emotional accounts about their

experiences at work: long hours' devotion to the job, a sacrifice for leaving families and friends during the audit season, the panic resulting from incessant technological communications from audit leaders and a challenge in balancing the homecare and professional work for female audit mothers. The norms in audit work expect audit staff to complete the required tasks on time without a regard for auditors as normal human beings. Chapter 6 examines the practices that make auditors cry, and the findings reflect there is a need for future research to pay attention to front-line audit workers and how the front-line audit work is organised. The audit staff's tears need to be wiped away instead of being accounted for in work performance.

In Chapter 7, my attention moves to the consideration of the separation between fitting and non-fitting auditors who were promoted to senior roles of managers. In the field I was perceived as one of the not-welcome, unpromising audit juniors in the audit team. I discuss the norm of time practised in audit work, by which the time "test" has stratified auditors through certain reproduction procedures. The speed of completing audit worksheets and a commitment for working overtime divide promising audit juniors from non-fit auditors. I have examined the conflictual values between promising and unpromising auditors and illustrate the reasons that some audit juniors are marginalised and labelled as non-fitters through the socialisation process and promotion mechanisms. I discover that audit juniors, who are "too lively", ask "too many questions", dare to challenge the leader in a public manner, are not being "obedient enough" to follow the template of the audit working sheet, or interrupt the normal pace of the audit work schedules, were all regarded as questionable non-fitters. The unpromising auditors were ranked lower in the firm "schooling" systems and tended to leave the accounting profession in the end.

My study also reports the challenges "overcome" by auditors who successfully passed the "tests" of speed and time in the accounting firm. I was grieved in my fieldwork to see how these seemingly successful future audit leaders were transforming themselves within the hierarchical order of the professionals in the accounting firm and were transformed by the overuse of technologies of audit software in communication. There is a segregation between senior audit professionals and front-line auditors. The distance is engendered from the physical arrangement of the space for audit work and effected by the overuse of virtual communications at work. Auditors read comments on screens silently instead of talking to each other face to face. A lack of understanding and communication is complained about across different levels of the auditors. Thus, I question the taken-for-granted notion of

audit teamwork as working together. In fact, auditors working in separate scattered sites may turn "blind" to one another.

I conclude Chapter 7 exploring vulnerability implicated in becoming front-line auditors in the context of this study. The notion of vulnerability goes to the unacceptance of dissonant non-fitters that are left on the periphery of the audit work. It also refers to a lack of understanding across the ranks of professionals initiated by transformative practices in the big four accounting firm. The instrumental pursuit of speedy growth, the promotion of the career, the privilege of individual success and competition becomes the norms for survival. These norms rule out the attention paid to other audit colleagues as team members and human beings. There is a sense of displacement from junior auditors' accounts, as they feel a sense of belonging nowhere in audit work.

In Chapter 8, I describe my acceptance in the audit team led by Ling an experienced female partner. The presence of audit leaders working inside audit teams, has surprised me but also made me reflect on how "the presence of being" constitutes the audit work. The reciprocal supportive working atmosphere in Ling's team contrasted with competitive and care-less working atmospheres in other audit work settings. The proximity I felt in the team is generated by Ling's acting differently from and acting "distantly" from the accounting firm to organise the teamwork. The presence of experienced auditors at the site also enables a "palpable touch" for young auditors to learn how to talk and act in audit work. The practice of presence in the team provides a spontaneous and reflective moment for "tinkering with" the division and closure between different ranks of professionals in audit work. I reflect on how Ling's performative acts are responding to the practices of division observed in other audit teams, and how the practice of presence transforms the segregated audit work into a caring and relational working environment.

It is "practices" that matter and make an auditor account for "oneself", or account for the "other". In Ling's team, the time of being together, working together, talking with one another, giving time to others are crucial. The practice of presence in the team enables auditors to watch, listen, feel for one another in intense audit work. The "being" and "witness" with one another excludes the justification of recording working hours by timesheet. Individual's concerns of survival from the time competition do not count as more important than the attention paid to one another in audit work. Auditors learn to share the burden of time pressures and save one another from being vulnerable. The attention for

recognising one another in an empathic way in Ling's team contrasts with a competitive pursuit of success in other audit team settings.

In Ling's team, the practice of being present constitutes a form of care practised in audit work. Practices of care are not calculable, articulable; nor are they justified through a formal measurement. They are felt in the form of gentle body gestures, eye contacts, and listening to one another in the team. They are also reflected through the acts of intervening when audit juniors are challenged, the acts of generating communal laugh and jokes during hardships, the acts of giving others a helpful hand, and acts of creating a space of "seeing and being seen" in becoming a front-line auditor. Audit staff learn how to talk in audit work from Ling's articulate usages of local idioms and metaphors to cope with tough situations with auditees. The partner's practices of engaging with others and her presence working with the team attempt to work with and remedy the division within the different levels of auditors. Ling's practices are transformative in the way that they have reconstituted the "face", the "voice", the "feeling", "gestures" within a different mood of audit work, which helps alleviate auditor's intense embodied pressures during the peak season.

There is not a universal definition of what practices of care are in audit work. In this study, I have found and interpreted Ling's acts, her being, the presence in the team and its related transformative impacts as practices of care, because the presence of Ling's being inside the audit team helps building up a supportive working atmosphere for developing empathy between team members and saves the audit staff from being precarious. The practices of care in audit work is situated, spontaneous and inarticulate. My research suggests we need more detailed in-depth accounts for rendering explicit the otherwise implicit practices of care implicated in audit work and ultimately to reflect on what "good" practice is. The exchange of narratives for audit working practices in different concrete working sites would benefit future discussions on how to make audit work better.

In the next section I discuss the originality of this research, which concerns by bringing humanity into studying front-line auditors' lived work and promoting the matters of care embedded in the notion of practice in practice theory. Following this discussion, I locate the findings in exiting literature and discuss the contributions of my research.

9.2 Originality of the research

9.2.1 Bringing humanity into studying front-line auditors' lives

I have built this thesis on extensive reading of anthropology literature. This reading gives me significant humane insights: paying attention to auditors as normal human beings rather than audit robots or research investigation objects. My research perceives front-line auditors as audit human "beings". They are experiencing and in turn being transformed by everyday audit work practices.

In the article "That's Enough about Ethnography!" the anthropologist Tim Ingold (2014) distinguishes between ethnography and participant observation in order to reassert the value of anthropology as a forward-moving discipline (p.383). In his view, ethnography is a description and an objectification of writing about people. However, an anthropological consciousness considers a practice of education by attention (Ingold, 2017). It is a practice of exposure, a practice of attendance and a practice of correspondence, by which the researcher lives attentively with others in the field and does his (her) thinking in the world with a sense of wonder and a sense of patient waiting (Ingold, 2014, p.388). This way of theorising is co-produced through an engagement with others in living a life with the people encountered in the field. In this sense, knowledge is not static but emergent from a "correspondence" (ibid., p.391) with others:

> "Knowledge is not about built from facts that are simply there, waiting to be discovered and organised in terms of concepts and categories, but that it rather grows and is grown in the forge of our relations with others."

Conducting the ten months of fieldwork has been a reciprocal process between auditors and me in knowing what constitutes the "right" thing to do in audit work. Becoming a member of front-line auditors and participating in auditors' lives has reawakened my sense of living as a human being. I have witnessed how front-line auditors work in the field. The auditors I worked with consisted of a group of audit staff who were not well acknowledged in the current performance review system in the accounting firm. However, their efforts, despair, hopes and jokes have taught me a lesson in living an ordinary professional working life.

In the fieldwork I worked as an intern and thus I had the autonomy to leave the audit field before the coming audit season returned. When I returned to the campus in the autumn of

2017, the front-line auditors I had known in the field were travelling far away for other projects and starting to prepare for marching into another audit year. As a social science researcher in the accounting field, I am curious about the working lives of the front-line auditors and I am deeply concerned how the audit profession could be sustainably reproduced, and whether the audit workers' working lives could be improved to wipe away front-line auditors' tears.

This thesis investigated the existing audit work practices and the related impacts on shaping the identity of front-line auditors. I aim to bring these ordinary audit people's "presence" and "experiences" to the fore in this thesis, which asks for more attention to be paid to the vulnerability in front-line auditors' working lives. With this aim I hope this thesis assists in improving rather than "proving" audit work and auditors' working lives. I also hope the thesis can have educative illustrations for readers to reflect on their own practices in daily (audit) work.

9.2.2 Matters of care within the notion of practice

This study in its entirety is infused by matters of care in practice. It concerns the care situated in the research practice and the neglected care work practised in audit teams. In practice theory, the notion of practice involves a relational performance between one another to learn the norms of the practice. Conducting practice-based research entails one's attention and engagement to the real happenings in the reality, to learn with auditors in discovering the nuances in their work practices. This engagement denounces a pre-settled theoretical stance and a by-stander judgemental attitude in critiquing audit working practices from afar.

By participating in audit work, the researcher critically questions her taken for granted presumptions and prejudices. Theorising comes through the way of living the life in the field, through a way of seeing carefully, listening patiently, acting attentively and even being a therapeutic companion for professionals to understand the subtleness and nuances in their practices. This is about the researcher's care in "seeing" others in the field. I put what I have seen, and what I have experienced in the texts. This writing is a testimony of the field encounters taking place between auditors and me in learning how to do audit work.

The care element underlying the audit teamwork is often neglected by extant accounting literature, which, predominantly, gives attention to the control ideology and mechanisms implemented inside the audit firm and the implications of these on the notion of professional identity. Care and control are not contradictory. From my study, we see that the practices that comprise elements of care in audit work are often inarticulate and subtle. They are felt through a form of embodied experience in audit work and situated in specific contexts of interactions. The care work practised in audit work is understood and reflected by illustrations of daily audit working lives. The study of practices of care in an audit team needs future research efforts but has the potential to benefit the reproduction of audit work and audit workers in a sustainable manner.

The notion of care is embedded in the sustaining and nurturing of practice. Lehman (2019) reflects on the feminist approach to knowledge construction in accounting research. Amid her agendas proposed for future research, a gender perspective into "knowing" pays attention to situations, particularities and specificities in a local context and examines how different practices enact different multiplicities of realities (Mol, 2002). There are normative concerns about what we want the world to be, how accounting is mediated in the process and how a researcher studies these issues and contributes to the further improvement. Lehman suggests thinking "differently" and "creatively" (Lehman, 2019, p.2) in examining social changes in complex and contested situations. Collect stories. Listen carefully. Speak loudly. The personal account is political and a deep listening to marginalised people is crucially significant.

Relating to Lehman's agendas, a sound understanding of practices of care matters in research practice and in preserving accounting as practice. In my study, the practices of "care" come through the conduct of doing practice-based research. Care is a matter of concern (Latour, 2004). By "care", I refer to an "inter-subjective" view that can inform my future research as well as that of others: care in research, care in audit work, and care in accounts. How the research is conducted is deeply interwoven with others, including people, surroundings, and technologies. The interactions within the research constitute the knowledge production. Care relates to corporeal experience of the researcher in interpreting the experience she has had (see Section 5.3). It denounces a pre-fixed judgmental evaluation in the field and thus, it calls for an "degrading" of the researcher's identity and appreciates the "inter-relational" view in experiencing the differences in the field. In my research setting, practices of care are felt, touched and passed in audit daily

work (Section 8.2). This element of care in practice constitutes the good thing to do in audit work, and it always interacts with other "goods" and norms shaped in audit work life.

The notion of care in practice theory promotes an open-ended attitude towards the change within "practice" at work. The practice-based studies pay attention to the situatedness of people's saying and doings in professional life (Martin, 2003;Poggio, 2006). It suggests a keeping-on, a carrying-forward, an experimental way of tinkering with the work we do every day. The social acts and practices contain internal seeds of their own evolution (Schatzki, 2018). For the auditors' sensational stories collected in this thesis, even at this moment they cannot directly provide solutions to eradicate the burdens imposed on audit front-line workers, these accounts work as a language, as a consolation to reflect the challenges and hopes in front-line auditors' work. I regard it as my political and moral responsibility to be alert to the nuances between different ways of doing the work, to critically reflect on different norms and values enacted in the practice and to pay attention to those transformative acts that auditors do to temper vulnerability in their professional life, if not to eradicate it.

9.3 Contributions of the research

9.3.1 Contributions to methodology in conducting practice-based accounting research — fieldwork as an embodied research practice

This study adopts Schatzki's practice theory as an ontological framework to study audit work. I have developed the notion of praxiography to apply practice theory in empirical studies to illustrate how practice theory informs the understandings of audit work and front-line auditors' work lives. There are two intertwined stands in understanding "practice" within this study: one refers to the research as an embodied research practice, and the other goes to the research subject, the audit work as constituted by different practices. I argue the knowledge produced in this study —the findings about how audit work is carried out and its relation to the auditor's identity — is intertwined with my own experience and embodied learning in conducting fieldwork and in becoming an audit junior.

In the existing audit work literature, scholars rarely elucidate the interrelation between the experiences of the researcher in the field and the knowledge produced in the research or explain the reasons for employing a specific theory in the research analysis. The researcher

tends to efface the body, the gender, the emotional affect entailed in conducting the research, and adopts a disengaged and disembodied approach of conducting fieldwork and presenting the findings. There are few studies using auto-ethnographic accounts in accounting research and they tend to be limited to gender issues in accounting professions offered by female researchers (Haynes, 2017b). Relatively little research exposes the encounters and the challenges in the fieldwork, as if in such manner, it justifies the objectivity and rigour in the findings. Examples can be seen from Ahrens (2009) and Ahrens and Mollona (2007). These studies lack details in explaining how the researchers attended to the ground-floor activities in the steel factory or the restaurant, what fieldworkers did and how they interacted with the workers or waiters (this is related in Section 3.2). I argue that rigour in the practice-based research lies in a deep reflexivity of the researcher's own practice in doing the research to connect it with the construction of the knowledge produced in the research.

Chapter 5 is a confessional account, it explains how the researcher's gender, body, roles and identities are deeply entangled with the production and the analysis of the data in chapters that follow. I have shown the practice of conducting audit fieldwork as an embodied craft learned through engagement with auditors. I learn what acts are accepted and what are not from the setbacks in different sites of the audit work at initial stages of the research. My own experience of working inside audit teams has established the ties and connections with everyday front-line auditors, and such empathy between auditors and me open the door for further communication. It allowed me to become knowledgeable of audit work and of its values and norms from a "within" practice perspective (Rouse, 2001;Mol, 2016).

In fact, I experienced the fast rhythm, the sickness, and the emotional outbursts typical of this field. These emotional and embodied physical reactions assist my interpretations of the audit work in this study. For example, the difficulty in finding the right time for interviews, the frustration at rejections from audit teams, the anger seeing an auditor being scolded by the client, the empathy witnessing auditors' sickness, my gradual changes to speaking in the local dialect and idioms, the employment of WeChat in daily communication, and my gender performing as a female audit junior to comply with the audit work, these moments of conflicts and discomfort in the field provide the analysing lenses for interpreting the audit practices in my study. This "within" perspective is different from a "standing-by" point of view on the audit work. It enables a careful examination of the situated practices in doing the audit work.

9.3.2 Contributions to the notion of time in audit work — time of "being" and time of "experiencing" in practice

Existing literature addresses the issue of time from an organising and disciplinary perspective to examine how time is enacted in practices to govern auditors' work. My research findings are compatible with previous literature. For example, in Chapter 7 Section 7.3.3, July's account illustrates how working hours are employed as an indicator for evaluating and justifying an auditor's speed of "growth", and how time is employed as a measurement tool to demarcate audit survivors and audit non-fitters. This study complements previous findings in investigating how the construct of time in audit work boosts a privilege of individualism and competition in audit work, and how this idea shapes and transforms auditors' identities (these aspects are discussed in Sections 2.2.2 and 2.2.3).

My study adds to the literature by examining not only how the issue of time is enacted and organised within the audit work, but also how time is perceived and experienced in audit work. I illustrate time "beyond organisation" (Holt and Johnsen, 2019). For example, Chapter 6 explores how auditors perceive the notion of time in audit work and what practices cause auditors' anxiety and time pressure. Chapter 8 perceives the notion of time not as organised in audit work but as set in "being" and "experiencing" the time together with one another in an audit team.

Current accounting studies focus on time as register in timesheets, as a materialised performance measurement, to document auditors' working hours and evaluate auditors' efforts in work (Coffey, 1994;Anderson-Gough et al., 2001;Alvehus and Spicer, 2012). However, I have found that the notion of time constituting the audit work, is not limited to this "organisation of time" into performative measures, it is also experienced as a palpable feeling and embodied being in audit work. My study shows that certain practices and acts in daily audit work are not quantified as hours of work represented in timesheets. For example, in Chapter 8, Ling's team working "together" for long hours removed the use of the timesheet as a managing tool for performance review and justification of one's work devotion. In this case, this understanding of time is not registered as an individual possession of object to symbolise the value of one's work. The individual time is perceived as "our" time, as being with one another present in audit work and constituting in a

communal space. Thus, the understanding of time is experienced as a flow and a relational way of being in audit work.

Such being in time, reflects a "practice" based learning through the experience (Buch and Jensen, 2018). For example, audit staff pick up on the partner's use of linguistic idioms, metaphors, and allegories in daily communication with auditees, by being on audit sites. Practice theorists suggest a understanding of knowing inherent in the world, in our lived practices, and learned through embodied practices (Van Manen, 2007, p.22). As Van Manen (2007, p.22) put it,

> "knowledge does manifest itself in practical actions. And we may 'discover' what we know in how we act and in what we can do, in the things of our world, in our relations with others, in our embodied being, and in the temporal dimensions of our involvements. Even our gestures, the way we smile, the tone of our voice, the tilt of our head, and the way we look the other in the eye are expressive of the way we know our world and comport ourselves in this world."

The presence in the practice facilitates an understanding of affects and embodiment in audit work, which may initiate a critical reflection on the effects of practices in audit work. I discuss these aspects in the following section.

9.3.3 Contributions to the embodied affects in audit work — vulnerability in being front-line auditors

Existing studies have demonstrated a degree of insecurity within the elite level of professionals (Empson, 2017). The notion of insecurity is associated with identity work of charted accountants seeing themselves in comparison with other professionals in the accounting field (Guo, 2018). My lens of this study looks at front-line auditors who are under the governance of the elite professionals. The front-liner audit workers refer to auditors who work in remote audit sites, far away from elite professionals working in the elite audit accounting firms. In practical audit work, these front line auditors are normally the scapegoats of the errors and mistakes at work and bear the blame from the upper level of audit management (Kornberger et al., 2011). The revelation of vulnerability in practising as a front-line auditor in this study suggests more future research pays attention to the front-line audit workers in everyday audit world.

I have shown in Chapter 6 and Chapter 7 about the embodied affects in doing audit work. The notion of vulnerability relates to auditors' physical and emotional bearing of sickness,

anxiety and panic of the overloaded audit work. It concerns audit workers who are separated from their homes and families for a long period of time in China, who feel homesick, a sense of belonging nowhere, and a sense of guilt for their children and families. The notion of vulnerability also considers a divided segregation among auditors within the hierarchical order of the professionals in audit work. Auditors who act differently are not accepted. Those successful auditors who have passed the test of time, are also transformed through "rites of passages" (Kornberger et al., 2011) and painful rituals (Bloch, 1992, see Initiation), to get rid of the natures and characters of being lively, curious, creative, and daring to ask and challenge. The obedient auditors are promoted but some of them were doubtful about the practices in cultivating the next generation of auditors. The sense of vulnerability entails insecurity in professionals, but it is different from existing literature. My research attention is paid to what practices make front line auditors vulnerable rather than to an investigation of how elite professionals see themselves in comparison with others.

The discussion on the vulnerable sides of being front-line auditors contributes to an understanding of the wellbeing of the professional front-line auditors. Very few studies in the critical accounting realm take seriously the physical and emotional body of front-line auditors (Smith and Ulus, 2019, with a focus on the wellbeing of academics). Auditors, in spite of different hierarchical levels in the accounting firm, are equated with and identified within the "same category" of professionals. When the public condemns the profession for a negligence of duty in financial crises, it seems the ordinary front-line auditors are to blame and become the scapegoats. My findings of this study on auditors' embodied affects in audit work suggest we need more future studies paying attention to the wellbeing of the front-line auditors as human beings rather than "audit machines". This research calls for giving voice to auditors to allow them to talk about their emotional perceptions of daily work practices. Sontag (2003) in the book "Regarding the Pain of Others" observes that people who have not lived through certain experiences, are not able to understand the pain and sufferings of others. The narrative experiential accounts in this study (Gilmore et al., 2019) exhibit my witness and experience in practising the front-line audit work. We need more illustrative accounts of how auditors work in practice rather than an uncontested definition of what the notion of care means. The notion of care is situated in local practices.

9.3.4 Contributions to embodied presence as critical potentials in audit work

The recognition and admission of the vulnerability in practising audit work also contributes to perceiving the embodied affects as critical potentials for reflecting on existing audit work. Chapter 7 reveals the oppressive norms in audit work and Chapter 8 investigates certain acts of "being" enables a way of "paying attention" in audit work to "tinker with" the work practices. I have shown in Chapter 8 a perspective of potential humanity generated in audit work, which is based on a practice idea of an auditor's embodied participation and interactions with others in audit work. The practices of being, witnessing, sharing, seeing and being seen on the audit site, provide a reflexive moment and a critical consideration about the current practices of audit work. Auditors as human beings, in the making of the self in conducting audit work, are not lacking reflexivity on themselves in relation to others. This reflexivity is facilitated by an embodied attendance in the audit work practice. The embodied knowing of audit workers provides a route to critique against the detrimental impacts by organisational practices in audit work.

I have reflected in Chapter 7 and Chapter 8, that the practices of separation of working space and overuse of technology in communications remove the face-to-face meetings, talks, and understandings for one another. In contrast, certain acts of invention and direct guidance from leaders, the presence of the partner and managers in the team, acts of asking, gestures and intervening facilitate in engendering a communal space whereby auditors share one another's pain and burdens in the existing precarious audit work and pay attention to one another in audit work. The communal laughter and jokes within the entire team create an affective atmosphere that enables auditors to take one another seriously and empathetically at work.

The way of transforming the audit team working atmosphere is initiated through an understanding and admission of the vulnerability in practising audit work. Ling's presence enables a seeing and being seen by audit staff (Müller, 2017) about her daily tasks and challenges to cope with auditees. Meanwhile, auditors' concerns are shared by senior auditors such as Ling and Lu. The reciprocal way of caring, being cared for and caring back is practised through a mutual experience of audit work in busy season. Acts of gesture, acts of gentle asking, acts of direct invention to cope with the hardship by the leader adds to attention to be paid to audit juniors. Juniors also learn how to cope with the situations from seeing how Ling and Lu act and listening to how they talk in daily work.

From a cynical point of view, it can be argued that the direct involvement and supervision of the female partner and senior manager in the audit team, as described in Chapter 8, is

aimed at direct control for making auditors work more effectively. However, my materials have shown how a culture of belonging and mutuality is practiced in the team that passes on tips and tactics to cope with challenging auditees from senior experienced managers. The closeness between auditors as observed sharply contrasts with a sense of remoteness and a "sense of belonging nowhere" narrated by some auditors in Section 7.3.4. The rule of finishing work on time is crucial, but other rules such as being empathetic, caring and supporting for one another as human beings are equally significant. The reflexivity is seen from the partner to question herself on exploiting the young auditors, the guidance and instructions passed down hand by hand from senior to junior, the group of female auditors' understanding one another's roles in practising motherhood and audit work. The role of a female partner as a "nanny" contrasts with the role of that as a "stepmother" in an auditor's interview. In this sense, the partner's act of being present in the team is transformative in my research.

The discussion in Chapter 8 provides a lens in reflecting on how to empower auditors (Huq, 2010) to build a supportive working atmosphere and change the current practices of work. The acts of being present bring the "face", "talks", "proximity" back when the technologies of "division" jeopardise the connection between auditors working together. The female auditor partner's way of acting, showing and working inside the team, is unique and transformative. They are practised differently from most of partners inside the team. Ling's status in not higher than that of the remaining partners in Firm Lian, but her distancing acts from the firm and diverting it into engagement within the audit team is crucial in responding to the limitations of practices by other audit partners who failed to recognise the team efforts and the vulnerability of being front-line auditors.

The current literature in accounting studies has not yet realised the critical and emancipatory potentials of embodied affects in accounting practices. Recently Bryer (2019) investigated how a sense of belonging is enacted through a participation into budget practice in a cooperative organisation. It is worth future efforts in researching how love, compassion, care (Tasselli, 2019) are situated in everyday practices of audit and accounting work within organisations, as well as the embodied features such as shame, guilty, and pain (Pouthier and Sondak, 2019), as critical potentials to transform the practice.

9.4 Epilogue — reflections on "becoming-with" and "transformation" in the field

The reader of this thesis may interpret the materials I present from different perspectives, for example, from a Marxist labour process of power relationship in the audit team and between auditors and auditees, in terms of domination, control and resistance. However, through my navigations in different audit sites of learning to be an audit intern, the more involved into the audit team at later stages the more I "felt" a nuance in daily practices about how to conduct audit in a team. I aim to reflect such nuances about how different norms and rules are constituted in carrying out the audit work, and how these practices shape different understandings of the norms in becoming an auditor, rather than focus on the binary tension between the powerful and the powerless.

Before leaving Glasgow for conducting fieldwork in Dalian, one of my supervisors in our meeting said to me that "I am very self-contained" and "risk-averse". Returning to my hometown rather seemed an intimidating and strange thing to me. I disliked speaking as a Dalianese in local tones and dialect. I felt reluctant to add other auditors to my WeChat network at the beginning of fieldwork. I shied quickly away from being hugged by my mother's friend's little daughter at a welcome dinner. I felt twisted, not knowing how to talk, and watched the daily happenings in the audit site as a distant observer but only ended up in finding myself being bored with audit routine. I did not dare to tell my supervisors I felt audit work tedious: nothing worthy of noting down.

Despite the obstacles in gaining access to audit teams, the demands of this PhD fieldwork commanded and forced my stay with Ling's team, with reluctance in February 2017. How have things started to change? With hindsight, the change might be subtly initiated in my first laugh with the auditors in the team when the female partner Ling played an idiom in a pressured working afternoon. The seeds of my change might be embedded in the pregnant auditor Jing's gentle touch upon my upper arm and her dragging me to have a quick lunch with auditors the moment I said "leave me alone" with my swollen eye. Change did occur when I replied to Ling without hesitation in accompanying Heng to the audit site when Heng was scolded over the phone by the client. For all these moments, I forgot about taking notes in a corner as a side watcher, and unconsciously laughed, ate, replied, and gave a hand with others in audit work. There is a certain attunement going on in the team: I worked and participated in to see audit work, not as routine anymore.

The way of interpretation in this thesis is thus enabled by these "touch" moments and encounters that determine my transformation in the field. The "touch" only occurs when care and attention come in the field and in research practice. It is about degrading or even forgetting who I am, about embracing and appreciating what comes to me: the aroma, the smell, the sound, the touch, the silence, which all matter to allow oneself to be "affected". In writing up this thesis, rather than seeing me as an autonomous independent researcher accomplishing the study of audit work, I perceive myself as a subject in the flux, navigating the field to become a front-line auditor with other auditors. "Learning to be affected" has been indeed initiated on me over the past four years of PhD research and training. "Learning to be affected" certainly exposes to the vulnerability of being hurt in the touch; however, it enables an opening to think differently and relating to others in the world that we inhabit and care for.

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Appendix 1 Interview summary

Auditor	Level	Name	Years in firm/company	Dates meeting informants	Place and Time for the interview	Interview Length	Firm	Location
1	Senior	Ning	3	19/12/2016	Office meeting room, Weekday afternoon around 3pm	40 min	local firm	Dalian
2	Senior	Dong	4	13/01/2017	Cafe near the firm, Friday evening 21:30	60 min	big four	Beijing
3	Focused group - one Senior and one Junior	Amanda and Marie	3, 2	14/01/2017	Cafe near the firm, Saturday morning 10:30	50 min	big four	Beijing
4	Senior	Tony	5	14/01/2017	Cafe near the firm, Saturday afternoon 15:30	50 min	big four	Beijing
5	Intern	Ong	three months internship, twice	17/01/2017	Cafe in the central, Weekday noon 13.40pm	45min	big four	Beijing
6	Partner	Thomas	13	19/01/2017	WeChat audio, Weekday evening 19:30	30 min	big four	Beijing
7	Audit staff	Bei	2	21/01/2017	WeChat audio, Saturday morning 10:30	50 min	local firm	Dalian
8	Senior	SH	4	22/01/2017	Cafe in the central, Weekday afternoon 13.30	70 min	big four	Beijing

Auditor	Level	Name	Years	Dates meeting informants	Place and Time for the interview	Interview Length	Firm	Location
9	Senior	Xiong	3	18/02/2017	Restaurant in the central, Saturday morning 10:30	40 min	big four	Beijing
10	Senior	Victor	3	19/02/2017	WeChat audio, Sunday evening 19:40	73 min	big four	Beijing
11	Senior	Tracy	3	21/02/2017	WeChat audio, Weekday evening 23:30	45min	big four	Beijing
12	Senior	Eva	3	21/04/2017	Cafe in the city, Weekday evening 20:15	59 min	big four	Dalian
13	Intern	Xiaohan	2.5 months	25/04/2017	Lunch at the audit site, Weekday noon 12:25	17 min	local firm	Dalian
14	Manager	Jin	10	07/05/2017	Cafe in the city, Weekend afternoon, 14.00	120 min	big four	Dalian
15	Senior	Su	5	09/05/2017	Cafe in the office building, Weekday afternoon, 14:16	96 min	big four	Dalian
16	Partner	Cui	27	12/05/2017	Office, Weekday morning, 10.00	85 min	local firm	Dalian
17	Partner	Yaning	28	18/05/2017	Office, Weekday afternoon, 15:20	140 min	local firm	Dalian
18	Partner	Jingang	30+	27/05/2017	Office, Weekday morning, 10.00	87 min	local firm	Dalian

Auditor	Level	Name	Years	Dates meeting informants	Place and Time for the interview	Interview Length	Firm	Location
19	Senior	Eddy Xue	4	04/07/2017	Cafe in the city, Weekday morning, 9:40	60 min	big four	Dalian
20	Manager	Steven	11	05/07/2017	Cafe in the office building, Weekday afternoon, 15:25	90 min, another 50 min chat afterwards	big four	Dalian
21	Senior	Cheng Jun	3	07/07/2017	WeChat audio, Friday evening, 20:11	50 min	big four	Chengdu
22	Audit staff	Bo	3	08/07/2017	Cafe in the city, Saturday morning, 09:50	50 min	local firm	Dalian
23	Senior	Ting Jie	3	09/07/2017	WeChat audio, Sunday noon, 11:40	50 min	local firm	Beijing
24	Manager	Judy	8	12/07/2017	Office meeting room, Weekday afternoon 14:30	60 min	big four	Dalian
25	Senior	Mingchao	5	12/07/2017	WeChat audio, Weekday evening, 20:50	40 min	local firm	Dalian
26	Senior (internal control)	Tiffany	3	24/07/2017	WeChat audio, Weekday evening, 21:10	50 min	big four	Shanghai
27	Partner	Ping Ping	30+	15/08/2017	Office, Weekday afternoon, 13:50	85 min	local firm	Dalian
28	Partner	Mi Ning	20+	15/08/2017	Office, Weekday afternoon, 16:00	80 min	local firm	Dalian

Auditor	Level	Name	Years	Dates meeting informants	Place and Time for the interview	Interview Length	Firm	Location
29	Senior Manager	Peng	25	24/08/2017	Office Open Area seen by others, Weekday morning, 9:45	80 min	local firm	Dalian
30	Senior	Heng	5	26/08/2017	Saturday lunch, walking talk, and afternoon talk	140 min in total	local firm	Dalian
31	Senior	Su (second meeting)	5	31/08/2017	Café in the city, Weekday lunch, 11:25	87 min	big four	Dalian
32	Senior Manager	Guhua	20+	01/09/2017	Office Open Area seen by others, Weekday morning, 9:45	70 min	local firm	Dalian
33	Audit staff	Xu	4	03/09/3017	Café in the city, Saturday morning talk 10:20	87 min	local firm	Dalian
34	Audit staff	Bei (second meeting again when I learnt she resigned)	2	11/09/2017	Café in the city, Saturday lunch talk 12:45	60 min	local firm	Dalian
35	Senior Manager	Nee	17	03/12/2016	Café in the city, Saturday afternoon 14:30 (only notes taken, not recorded)	90 min	big four	Dalian
Client side								
36	Finance Manager	Dai	20+	16/08/2017	Office meeting room, weekday morning	30 min	auditee	Dalian

Client side								
37	Finance Director	Yun	20+	16/08/2017	Office meeting room, weekday morning	45 min	auditee	Dalian
38	Finance Director	Pang	30+	16/08/2017	Office, weekday afternoon	40 min	auditee	Dalian
39	Chief Accountant	Fu	15+	16/08/2017	Office meeting room, weekday afternoon	56 min	auditee	Dalian
40	Finance Accountant	Xin	10	22/08/2017	Office meeting room, weekday morning	60 min	auditee	Dalian
41	Finance Director	Qi	20+	23/08/2017	Office, weekday afternoon	96 min	auditee	Dalian

Appendix 2 Interview themes

Interview themes are indicative.

The length and concrete questions of an interview depends on the role of the informant, but the general themes will involve issues such as,

1. Role and Background Information
2. Day to day work practices and processes
3. Changes relating to organisations, strategies and practices
4. Institutional and organisational contextual factors

1. Role and background Information
   a. Understanding the general information regarding the Informant
   b. Understanding the background and the history of the audit firm since its inception
2. Day to day work practices and processes
   a. Role in the accounting team, general description of daily work and involvement, major responsibility and tasks
   b. Daily interaction between seniors and juniors
   c. Skills learnt in daily work to plan, evaluate, and practice judgement and risk analysis involved in accounting and audit work
   d. Perception towards current accounting and auditing practices in accounting firms
   e. Feelings and emotions in everyday accounting auditing work, most challenging part in work
   f. Prioritized actor that influence practitioner's attention in work
3. Changes related to organisations, strategies and practices
   a. Any big change in the organisational structure and accounting and auditing practices since you joined the firm, if yes, in what ways?
   b. Current techniques and instruments use to implement standards vs. previous time
   c. Perceptions towards changes. Any risks, conflicts, negotiations?
4. External contextual factors
   a. Role of external institutions, inter-organisations, professional body, and government in accounting firms' practices and changes
   b. Market forces and competitor's role
   c. Perceived relationship with clients
5. Others such as,
   a. Future outlook- future of the firm development and your professional development, for local accounting firms and accountants
   b. Further explanations (depending on researcher) - specific explanations regarding to certain actions, and practices

Appendix 3 Participant observation protocol

- **Objectives**
  The participant observation method allows the researcher to be immersed in the day-to-day activities of accountants being studied. The general objectives are to record accountants' conduct and understand their ways of doing, talking and thinking in different settings.
- **General Themes**
  Participant Observation will involve work such as working with accountants in firms or in client's company, meeting attendance with accountants; as well as informal meetings, conversations and interactions with accountants, and extensive time spent with accountants living and working within and outside of firms.
  General participant observation themes will include issues such as,
    - How accountants practice accounting and auditing standards in daily work
    - How accountants interact with colleagues across different hierarchical levels and at the same level
    - Discussion and review work among team members
    - How seniors supervise and coach juniors
    - How seniors evaluate the performances of juniors
    - How accountants approach their clients and cope with client's relationship
    - How to act as a professional accountant, manners such as dressing, behaving, speaking, and writing and such like
    - Formal meetings with client and informal discussion meeting within the working team
    - Daily conversations and interactions between accountants in working and social occasions
- **Participant Observation Locations**
    - Accounting firms
    - Other administration departments involved in accounting and auditing work (HR, IT, Marketing, and etc.)
    - Lunch/Tea Breaks
    - Client's Company
    - Other Situations such as social/after work/dinner/transportation
- **Informed Consent**
  The initial permission will be sought from leading partner to work inside the accounting firm. The leading partner will inform all staff in the accounting firm that the research is taking place and participation is voluntary. Anyone in the firm who decides not to take part in the observation can individually contact the researcher and his/her decision will be complied with. The leading partner will also inform that all participants are free to express their refusal at any time without giving a reason.   Before the participant observation, the explicit consent will be obtained from the project partner, manager and staff on voluntary and individual basis. All members in the accounting firm, not limited

to research participants will be informed by the leading partner of the researcher's identity, purpose and method.

For participant observation in certain settings such as working on site of the client's financial office or conference room, the project partner will assist to inform the client, such as the client's financial director, of participant observation taking place and seek for client's implicit consent. The client's company will be informed in advance that the focus of the participant observation will be on accountants and accountants' work in accounting firms, not on the client's staff, information and organisation. Implicit consent will be obtained from significant participants before the researcher follows accountants to client's company.

- **Confidentiality**

  The researcher will make the confidentiality issue clear explicitly to all staff in the accounting firm. Information collected in the fieldwork will be kept strictly confidential such as the names and addresses of research settings and participants. Participant will be identified under a fictitious name (subject being referred to by pseudonym) and participants' names and addresses are removed so that all participants will not be recognised from formal writings.

  Data in field notes (during participant observations) will take in the form of real names. But during writing up of formal notes (second stage) participant will be identified under a fictitious name (pseudonym).