



The European Institution
for LifeLong Learning

Numéro
2006/04

Putting the Subjective Experience of Management Accounting Information Systems back into Organization Research: A Contribution Based on Michel Henry's Phenomenology

Eric Faÿ
Professeur
UPR Institutions, Droit et Systèmes
EM LYON

François-Régis Puyou
APR
UPR Institutions, Droit et Systèmes
EM LYON

Equipe Management des Systèmes d'Information

July 2006

Paper presented at the 8th Interdisciplinary Perspectives on Accounting Conference,
Cardiff, 10-12

Cahiers de Recherche
Working Papers

Putting the Subjective Experience of Management Accounting Information Systems back into Organization Research: A Contribution Based on Michel Henry's Phenomenology

Abstract

As yet, very little research has shown how people actually and subjectively experience Management Accounting Systems. Based on Omega case study, a French retailing company specializing in the distribution of luxury goods at airports, this paper describes through a phenomenological posture how MAS are experienced by different stakeholders with commonalities and differences. In fact, MAS appear as a specific way of making selected phenomena be experienced in a specific abstract way (Husserl), and within the horizon of time (Heidegger). Yet, in line with Michel Henry's phenomenology, we will also expound some subjective perceptions. Within the context of this case study, we point out that the subjects account for the forecasting process they live, catching different available theories and/or referring to lived experience. In every case we relate the tension between subjective and lived experience and management by abstraction. As Henry asserts it: structures determine the subject's experience but the living being over determines structures.

Keywords

Information Systems, Accounting Systems, Subjectivity, Michel Henry, Phenomenology.

Résumé

Peu de recherches ont, à ce jour, montré comment les personnes concernées vivent subjectivement les systèmes d'information de contrôle. Cet article, s'appuyant sur une étude de cas réalisée chez Omega, une compagnie française distribuant des articles de luxe dans les aéroports, montre à partir d'une posture phénoménologique que les managers et contrôleurs de gestion ont des façons fort différentes d'appréhender et de vivre les systèmes d'information de contrôle. Ces systèmes conduisent pourtant à des façons communes de percevoir la réalité: abstraction de celle-ci dans des tableaux de chiffres, structuration des processus de contrôle dans des horizons temporaires partagés (cf. Husserl et Heidegger). Mais la phénoménologie de la vie de Michel Henry nous permet de rendre compte d'une diversité de postures dans un cadre pourtant identique : jeu politique, négociation, primat de l'expérience... En effet, dit Henry, si les structures sont déterminantes, l'individu vivant les surdétermine par son propre style.

Mots-clés

Systèmes d'Information, Systèmes de contrôle, Subjectivité, Michel Henry, Phénoménologie.

INTRODUCTION

There is a close but problematic relationship between phenomenology and Management Accounting Systems (MAS). Phenomenological studies try to answer the following question: how do things, events, human beings, appear to us? From a phenomenological perspective, MAS, which are designed to inform people, play an active role in this process of making events appear to us. Relating to Husserl we will argue in this article, that being at the very centre of management practices, MAS build numerical and monetary abstract models of reality. But this raises serious questions for it is indeed a very specific way of making events appear to us, a way through which managerial knowledge and action are derived. We will therefore examine the following questions: 1) what kinds of common constraints, attitudes, do such systems based on abstract reality impose on the people living with them but also living in the real world? 2) what kind of relationship between the various people involved - top management, controllers, operational managers - do such systems generate? 3) Is a personal life still possible or not under such a formalized and abstract way of making events appear?

In order to answer such questions, we will argue with Husserl, in the first part of this paper, that MAS is part of a global epistemic western trend related to Galileo and Descartes. Here, reality is seen through abstract models and figures which ignore the singular properties of real-world and, by deriving action from this ignorance, run the risk of losing all sense of reason (in the sense of being connected with the life-world). Heidegger's perspective will enable us to show that Management Accounting Systems are specific tools which create "Differences" through which events can appear. In this sense they are a specific way to "inform" people and consequently to determine their way of taking action.

In the second part of this paper, we provide the empirical evidence for this article through an in-depth empirical field study of OMEGA¹, a French retailing company specializing in the distribution of luxury goods at airports. We will learn from controllers and operational managers how they do actually experience their relationship to the MAS, specifically through the forecasting procedure: a two-step procedure which makes events appear through a very clear "Difference": first by objectifying the intended performance of a given operational business unit and then, by comparing the actual results with the forecasted ones. Then, because Husserl and Heidegger phenomenologies do not allow us to relate the diversity of experiencing MAS, our specific contribution will be to develop Henry's material phenomenology.

¹ All company and individuals' names have been changed

We will explain and argue with Henry's material phenomenology that such systems may deeply affect people subjected to them, and yet, as singular life is always subjective, it may over-determine this existential situation in which people are thrown into. We will then be able to argue phenomenologically why different way of experiencing MAS are possible. Furthermore we will follow Henry who explicits how economic abstraction (that which comes from the figures of Management Accounting Systems) makes a singular inversion possible: the optimization of the abstract measure (the exchange value) is a substitute for the prescription rooted in experienced life.

I) MAS AND PHENOMENOLOGY, CONCEPTUAL APPROACHES

Review of literature: non-positivistic approaches to control

Non positivistic strands of academic literature on Management Accounting Systems have profoundly contributed to our current understanding of management accounting impacts on organizations. We have learned that far from unbiased representations of reality, MAS display constructed information largely influenced by the objectives of dominant groups of interest (Luft, 1997; Lambert & Spoonem 2003; Nabet 2000). MAS are said in particular to increase transparency in organizations (Ogden, 1997), impose interpretative frames that delimit the "facts" constitutive of the organization (Bloomfield and Vudurbakis, 1997; Lascoumes & Le Galès, 2004), over simplify practices to increase coherency, and determine to a large extent local practices by imposing criteria defined centrally (Courpasson, 2000). Combined with IT, accounting becomes a colonizing force threatening to 'delinguistify' the public realm (Power and Laughlin, 1992). Numerous conceptual frameworks have been mobilized to account for the impacts of using MAS in organizations. To name but a few, some authors refer to Giddens' structuration theory (see for example Roberts, 1990; Boland, 1993a), others to Foucault's works on "archaeology" or "Discipline and Power" (Hopwood, 1987; Miller and O'Leary, 1987 and 1993), or to Latourian "sociology of translation" (Ogden, 1997). As mentioned by Baxter and Chua (2003), major achievements of alternative strands of academic literature on Management Accounting Systems are "a critique of means-end reasoning", "a critique of the real", a critique of "accounting impotence", of "accounting change", and of "the bodiless forms of management accounting practice". Although we acknowledge the importance and relevance of these hindsight, the academic literature presented in this literature review insists to a large extent on the normative and prescriptive dimensions of MAS and rarely reports the specific experience of individuals subjected to such systems. In addition to the pressure exerted by MAS on every employees, it is possible to study how

subjects experience it. This precisely will be our specific interest using phenomenology throughout this article.

MAS, control and phenomenology

According to Chandler (1977) and Lorino (1991), the Dupont de Nemours (Alfred, Coleman and Peter) developed between 1904 and 1910 all the basics for management accounting and control that would progressively become common to all modern corporations over the 20th century. Innovations, such as indirect cost allocation, made it possible to calculate the first ROI leading to the visible hand of the managers taking over the invisible hand of the market. All three brothers, who graduated from MIT and were familiar with scientific management, set up the rules of sound economic management inspired by scientific reasoning. Lorino argues that such management principles, along with the assessment of each individual's work performance, turn the firm into a one-dimensional numerical and monetary quantification. Later, Anthony (1965) will further formalize the concepts and methodologies applied to management and control in order to drive the firm according to top management strategies.

Through phenomenology we learn that this mix between scientific rationality, monetary aspects, and a form of power over the social structure is not a random development: it is deeply rooted into a general trend of Western episteme whose genealogy can be traced. Referring to Husserl, we will now discuss the birth of modern scientific thinking and some of its consequences.

Husserl and the mathematization of knowledge and action

In *The Crisis of European Sciences and Transcendental Phenomenology* (1936 translated 1970) Husserl traces back to Galileo the emergence of a "theoretical logical praxis" disconnected from "our bodily way of living" (1970:50): subjectively experiencing qualities of the world we live in. According to Husserl, "Immediately with Galileo, then, begins the surreptitious substitution of idealized nature for prescientifically intuited nature" (1970: 49-50). Knowledge is no longer bound to the uniqueness of situations, but sees the world through a prism of idealized forms and geometric models. The real world, the everyday life-world which we perceive subjectively through the senses is substituted by a geometric and mathematical world which is perceived as the life-world. Now, the world of real life is 'dressed up' in a "garb of symbols of the symbolic mathematical theories"(1970: 51). Consequently, the act of knowledge is no longer aimed at the world of real life but at the pursuit of geometric shapes and mathematical formulae; thus the development of knowledge is effectively the pursuit of perfection embodied in pure geometric shapes (or Limit-shapes).

This theory of knowledge consequently gives rise to a theory of action. Instead of the real praxis – one concerned with empirical reality, we are now faced with an ideal praxis, “of ‘pure thinking’ which remains exclusively within the realm of pure Limit-shapes”(1970: 26). Knowing the mathematical equation of these limit-shapes and models allows us to calculate, and thus to predict:

“If one has the formulae, one already possesses, in advance, the practically desired prediction of what is to be expected with empirical certainty in the intuitively given world of concretely actual life, in which mathematics is merely a special form of praxis.”(1970: 43).

Thanks to this anticipation, the action can be carried into real life. Here, the perfection of the action is justified by the exactness of the calculation. Thus, as Husserl points out, with this new praxis we attain “what is denied us in empirical praxis: ‘exactness’”(1970: 27). Consequently, the achievement which is decisive for life is “mathematization, with its realized formulae,” (1970: 43) - the decisive end result being that the notion of truth is completely overturned. Exact knowledge and action as measured by rational calculation, expresses, through calculation, the exactness of means (as opposed to error) with respect to the objective. This exact knowledge replaces true knowledge and actions as created by reason, expressing the truth of the subject’s intention (in his community) with respect to the sense to give to action (1970: 12-13). After all, what is an integrated software program (or an e-something software program)? A pure Limit-shape designed to control action, by enabling its user’s confidence to act according to abstract, optimized efficiency.

However, as Husserl points out, the logical consequence of this perspective, accepted since Galileo, is that it leaves no room for life. This objective science forces reality into a mould of mathematical logic, and thus, if it takes over the whole domain of knowledge, is in danger of creating a world in which life and the subjective body are pointless and irrelevant. In other words, human activity, when subjected to the idealized process, may become lifeless activity.

“In his view of the world from the perspective of geometry, the perspective of what appears to the senses and is mathematizable, Galileo abstracts from the subjects as persons leading a personal life; he abstracts from all that is in any way spiritual, from all cultural properties which are attached to things in human praxis” (1970: 60).

Thus, following this Husserlian critic of the extension of scientific rationality to all domains of life, we can infer that MAS are, in modern organizations one of the privileged media for managers to “mathematize” reality with a risk of losing contact with the experience of the real world and creating a lifeless activity. Moreover, according to Husserl, knowledge derives from a specific intentionality. Here this intentionality, according to mainstream management views, is related to specific strategic goals previously elaborated by a “free decision maker”.

MAS and Heideggers' phenomenology

Heidegger's phenomenology extends Husserl's answer to the question on how things appear to us. Heidegger views human subject as a *Dasein* (being there) opened to the world in a pre-reflexive way, a *Dasein* who is *thrown-into-the-world* and relates to it as "ready to hand" or "not ready to hand". In which specific way does a *Dasein* perceive the world? According to Heidegger (see §7 *Sein und Zeit*, 1962), to appear is to take place under the horizon of visibility where everything can become visible. This means that before something appears, a horizon of visibility has to appear. Thus, Heidegger argues that what makes a phenomenon a phenomenon is the "Difference" between the external horizon and the external thing. Thus, according to Heidegger, any phenomenon is a difference appearing from outside, within the light of the world. Hence, in our understanding, MAS appears as the necessary horizon of visibility managers as *Da-sein* create. It is a phenomenological way for them to put certain information relevant to their being in the world condition under full light. This means to present information (actual figures) and to create a difference between this information and the horizon (forecasts).

Building on Heidegger's phenomenology, Introna suggests that the manager's context of action is precisely their world of reference. Managers' horizon of visibility is the source of the difference through which information is given sense (1997). When this horizon or this world becomes uncertain and is broken, they are consequently no longer able to make sense of information. They have "to rely on personal dialogue to interpret it". Indeed, hermeneutically rich language and daily conversations embedded in "local logic" are the only way to restore meaning. Meaning then comes from a "Difference" against a restored horizon², enabling decision making to happen. To some authors explicitly referring to hermeneutics, middle management such as accountants can help restoring a common horizon being "inventive creators of meaning" through surprising and unexpected ways of using MAS (Boland, 1993b).

Relating to Heidegger's phenomenology, Ilharco (2003), argues that information is generally not meant for reflexivity but for adaptive pre-reflexive action. It is the role of MAS to present information at manager's hand (or perhaps it would be more accurate to say at manager's sight). Ilharco argues then that information is not only what "inward-forms" senses, as Boland suggests, but what informs actions. It therefore makes sense that controllers are experts concerned with facilitating a common understanding of models that allow for daily activities to be carried out without too much pressure from the models. But, as suggested by Bromwich and Hopwood (1986), the major challenge for them is to satisfy both the demand for information relevant to the strategic expectations of top management and local needs for daily decision-making activities.

² Such horizons may take the form of common world of reference or organization's identity.

From the Heideggerian perspective it appears that MAS are not only conceptual and abstract models, but also “ready to hand” tools given to people. Managers and controllers are not reflective practitioners at a distance but involved “*Dasein*”, always “already thrown” into the world (Introna, 1997). Let’s now illustrate our point using an empirical case study.

II) CASE STUDY

Methodology

Phenomenology is a corpus of philosophical thinking devoted to the following question: how do things and beings appear to us? It is also a methodology for investigation. Although we choose not to abide by all the aspects of a phenomenological methodology, Husserl’s influence has certainly inspired us in our research in many ways. We have therefore tried to discover the main structuring elements of the MAS. With reference to Husserl’s concept of “*epoche*”, we have attempted to put aside the perspectives we hitherto took for granted and our previous understanding in order to identify the common lived experience shared by employees faced with management control and MAS. Phenomenological reduction, applied to the common experience of MAS and to its invariant patterns, helped us to understand how every one, through MAS, develops a particular relationship to action, abstract knowledge, and anticipation.

Omega

OMEGA is a subsidiary of a multinational company listed on the Paris Stock Exchange. For a long time it has specialized in travel retail, selling products such as perfume, cosmetics, spirits and tobacco - duty free or not - in shops located in airport terminals. With the help of more than 1200 employees, OMEGA runs over 100 sales points at French airports. For each airport terminal, OMEGA has appointed an operational manager who, as far as budgets and financial results are concerned, work with a management controller based at the headquarters. All airport terminals share a common MAS to forecast future activities and report actual results to the headquarters.

Although our 34 interviews had initially been conducted for a different study concerning the coordination processes between parent companies and subsidiaries, part of this material proved to be particularly valuable to illustrate our present topic. Furthermore, it guarantees that all comments concerning the MAS have neither been artificially suggested nor given particular emphasis while

conducting the interviews. In this case study, we will focus on the experiences of 3 categories of workers (controllers, top managers and operational managers) referring to the MAS in their budgeting activities. To keep the article at a reasonable length, we have decided to consider only 9 out of the 34 interviews (cf. figure 1). We personally conducted all the interviews. We also choose to focus on a single type of budgeting exercise called “forecast”. To be more specific in our presentation and avoid generalization, we only present here forecasts and their consequences on performance appraisal. Forecasts happen four times a year, when all managers are asked to estimate their future sales over the coming 12 months. Simultaneously, management controllers are working on expected costs. All the data is then collected and processed into the MAS to obtain an overall picture of future profits.

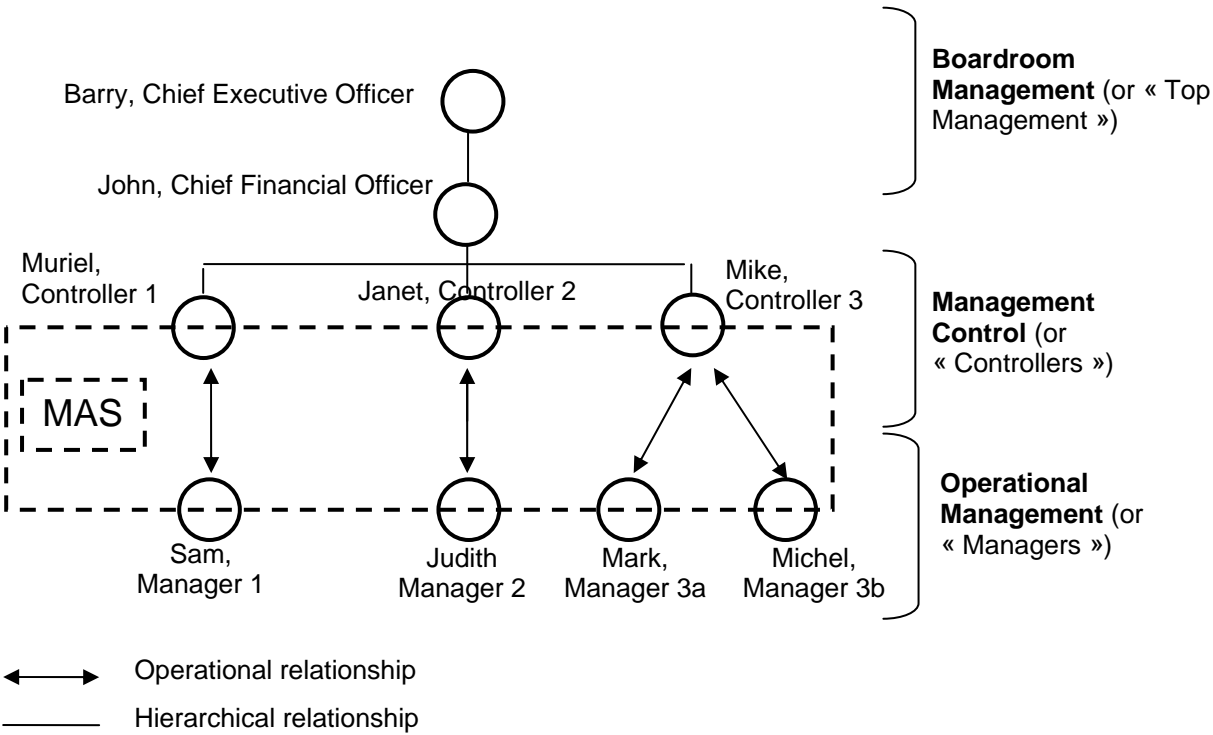


Figure 1: relationships considered in this article

MAS and Forecasts: rediscovering Husserl’s and Heidegger’s views

Managing through pure limit shapes

The MAS and the current forecast procedures in place in OMEGA were designed and implemented simultaneously about two years ago. The Chief Financial Officer had been asked by the Executive Committee to set up a new MAS for the company with two major objectives. First, all financial information was to be dealt with as quickly as possible to communicate financial results to the market

on a monthly basis within three to five days after closure day. Secondly, the new MAS had to increase controllers' confidence in their forecasts of future achievements in order to communicate reliable estimates every trimester to investors and to support top management decision making processes. Both objectives were of course already partially met by existing IS, but the point was officially to save time and ensure greater precision. To benefit from the infrastructure in place in the company, the CFO decided that the new MAS would combine the existing ERP with a new data mining software which collects and analyses actual financial data as well as projections. Both the top executives and the CFO's intention is to provide shareholders with a permanently updated "horizon of visibility" against which they can assess actual achievements in order to maintain (or not) their confidence in their investments in OMEGA.

To account for the specific aspects of the travel retail industry, the CFO decided that all simulations would be based on the same two "easy to handle" indicators commonly used to analyse actual sales. Every OMEGA employee, regardless of his position, from the newly-hired sales person to the President, is to focus on the "Sales Per Passenger" (SPP) and the "Passenger Traffic" indicators on their particular area. The SPP indicator is simply the average amount spent in OMEGA boutiques per passenger. To reflect the extreme diversity of airport customers, different SPP indicators are calculated for each flight nationality and product family. Russian, Japanese and Italian customers, who all have different purchasing habits, are therefore characterized by different SPP for tobacco, alcohol, perfumes, hi-fi, etc. Theoretically, all sales forecasts are then obtained asking operational managers for their estimations of future SPPs. Airline companies provide their estimations of traffic:

$$\text{Expected SPP (nationality X / Product type Y)} * \text{expected Traffic (nationality X)} = \text{expected Sales (X/Y)}$$

In Husserl's terminology, "sales forecasts" are limit shapes defined by a simple formula. Thanks to this formula and through mathematization, OMEGA only needs to collect estimations from its employees and partners to obtain a picture of future results with the same detail level as actual ones. Abstract models and mathematical representations are to stand for intuitive knowledge of the situations: they are pure abstractions reflecting ideal future developments. Concerning abstract models, corporate management is in a position to supervise complex and various activities at a distance by comparing figures. A phenomenological understanding of the situation makes it clear that at boardroom level, abstract models and mathematical representations stand for intuitive knowledge of the situations. The MAS gives explicit expressions of managers' "retentions" and "protentions" (Husserl, 1970) under the form of "past" and "future results" displayed on charts and screens that structure a time horizon and give meaning to actual figures (cf. figure 2). Forecasts provide top managers, always already thrown into the world as well as thrown into time (as Heidegger says), with a stable set of reference, an horizon of visibility against which to assert actual results.

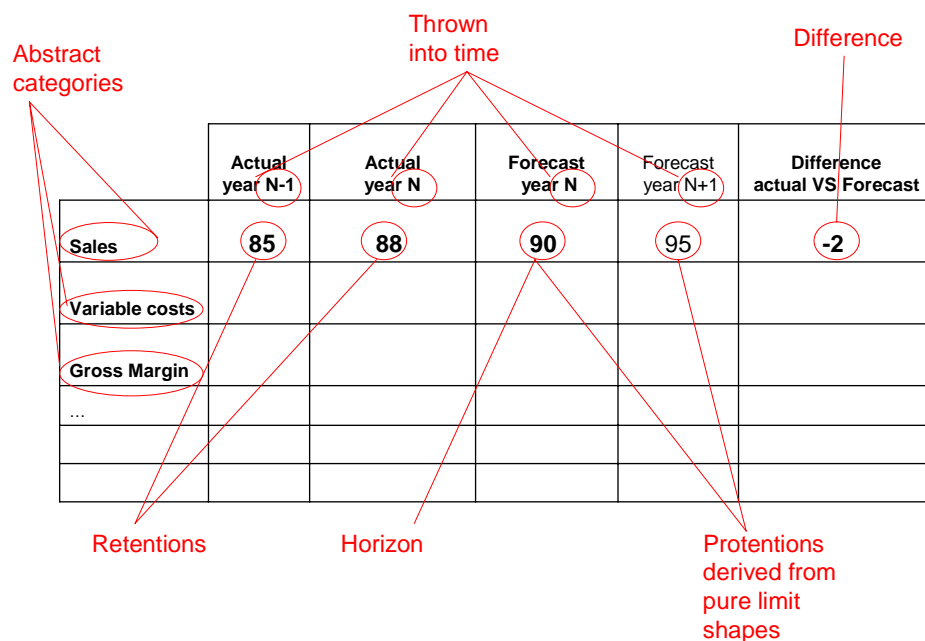


Figure 2: example of a reporting chart and its phenomenological interpretation

A major development of the MAS is to set up the conditions to reveal the origin of the numerous *differences* that are bound to happen between projected figures and actual results. A major peculiarity of travel retail is the constant changes in the client population due to flight transfers from one terminal to another. Consequently, no clientele remains stable over more than a few months and no forecast is therefore reliable unless it is possible to estimate the impact of transferring a flight from one terminal to another. Prior to the new MAS, forecasts were known per terminal only and most differences were explained by changes in passenger traffic and the forecasts were outdated as soon as they were validated. Now, using SPP ratios in connection with passenger traffic right from the forecast procedure, every time a flight is transferred from one terminal to another, so are the expected sales attributed to it. All “discrepancies” between forecasts and actual sales at a terminal (revealed by phenomenological *differences* in the eyes of the managers) are then likely to be precisely attributed either to changes in traffic - for which OMEGA is largely dependent on the airlines and the airport company - or to changes in the SPP - for which sales people and managers are held responsible. If changes in the number or the nationality of passengers do not explain variations in sales, then this can be attributed to operational managers’ sales actions. SPP is the ratio that reveals what are considered “true” performances within a horizon made up of forecasts figures. When discrepancies between actual results and forecasts are noticed, top managers know at once towards which operational manager to ask for more information and set up action plans.

« To me, management accounting charts make it possible to assess our achievements against the objectives we committed ourselves to. Depending on the look of the trend, we ask (operationals) for special action plans to tackle the situation. » (Barry, CEO)

MAS and forecasts as a horizon

As already mentioned, forecasts are not designed for internal use only. It is all the more important for OMEGA executives to keep variations between forecasts and actual results at a minimum as they are regularly communicated to existing and potential investors. Top managers, who are the shareholders' interfaces in the company, therefore pay attention to the demands of these important partners showing a great deal of concern about future results and actual achievements. Above all, investors are put off by any unexpected variations in results. By making the systematic comparison between forecasts and achievements explicit, the MAS as a tool for comparison is therefore a relay of the dominant logic of financial markets. It is a horizon with the explicit intention to satisfy the demand for accountability. Therefore, not only do the forecasts need to reflect OMEGA's potential growth, but they also need to satisfy shareholders' expectations. Forecast objectives mirror shareholders' expectations and turn them into a permanent concern for top managers (as important as the management strategy) who constantly refer to the forecasts as a relevant picture of the desired position to be achieved.

“To me, good forecasts are the ones that meet the shareholders' expectations and that are consistent with the company's strategy in terms of costs and profits perspectives”.(Barry, CEO)

MAS and forecasts as a way to subordinate reality to abstraction

Top managers are very tempted, in order to suit shareholders' expectations, to arbitrarily modify the forecasts regardless of the operational situation. Theoretically, boardroom managers are recipients of forecasts as prepared by operational staff and controllers. If figures are not considered good enough, they may ask managers for action plans. The impact of the action plans is then to be asserted financially by controllers and incorporated into the forecasts. The time sequence is important: first the plan, then the impact on forecasted figures. Conversely, top managers usually change the figures directly, leaving it to the operational managers and controllers to find action plans that will meet their demand. Real operational management is doomed to giving a representation of itself that satisfies the shareholder's dominant representation of “good management” (Roberts and Scapens, 1985) i.e. to deliver, year after year, steadily increasing profits. It has to abide by a “style of accountability” (Ahrens, 1996) with a focus on steady growing profits³. Ideally, no unexpected variations, either upward or downward, are to be shown in the accounts. In the eyes of top managers, the MAS is a tool which

³ The notion of “styles of accountability” is developed by Ahrens and finds its origin in the alignment between discourse and local practices at a national level.

should be not a reflection of operational managers “feelings” about future results but an ideal image the company should have of itself.

A second consequence of the explicit and permanent comparison between actual results and expected ones is to hold each operational manager responsible for achieving his forecasts. This is not imposed by force but forecasts become the basis for large-scale incentive programmes. Forecasts are therefore central to most rewards and blame policies in the company: meeting forecast is more important than exceeding them or managing activities with realism. Every month, the MAS displays the actual results and forecasts next to each other, thereby highlighting the discrepancies which are to be explained by controllers in liaison with operational managers.

Controllers as servants of abstraction with little autonomy

Although the distinction between “operational” and “boardroom” managers may seem obvious from the beginning, it requires further explanation in order to point out that it refers to two different worlds. All boardroom managers sit at the executive committee and have offices at the headquarters. But more specifically, boardroom managers also share the habit of working on representations of the firm’s activities, rather than on the activities themselves. It is commonly accepted that due to the extreme complexity of the daily activities and of the huge perimeter they supervise, top managers are highly dependent on abstract management, essentially working with boards, figures, charts and screens, at the risk of losing contact with reality (Rosanas and Velilla, 2005). Operational managers are on the contrary mainly concerned with the actual practices in their shops and spend most of their time at the sales points, checking inventory levels, observing clients, negotiating with suppliers, and so on and so forth. Although most of them do also refer to representations of their activities, operational managers are more focused on customer satisfaction, workforce management and inventory levels. On the other hand, boardroom managers are struggling to cut down costs and inventories, increase profits, allocate resources in the best way, and secure shareholders’ long-term commitment. The two “worlds” are clearly not mutually independent and yet, the mediation between empirical situations as experienced on site and their representations in the minds of top executives (with the help of the account given in the MAS), is not straightforward. Controllers are the only interface for both top managers and operational managers. We will now study how they bridge the gap between the two worlds, despite having limited room for manoeuvre.

All controllers and managers share the same MAS as a common tool to build forecasts. Most of the procedures necessary for managers and controllers to prepare a forecast “the OMEGA way” are included in the programme. All the information required as well as all the templates, reports, and files that will contribute to the forecasts are listed in the MAS and cannot be changed easily. MAS is not just a support tool but is designed in such a way that it is compulsory to use the same methodology throughout the company. All information flowing from an operational level to boardroom management

is “translated” by controllers into memos or reporting charts on screens or on paper with specific layouts. In the end, all variations in sales must be reducible to variations either in traffic or in SPP. The mission (forecasts) and the tool (MAS) conspire to reduce controllers’ autonomy by defining the conditions of their collaboration with top managers and operational managers.

Controllers and conflicting horizons

Controllers are also deeply affected by the conflicting roles of forecasts. Controllers are experts in modelling operational activities but are also forced to take the strategies of top management into account. Top managers are not merely passive recipients of forecasts made between managers and controllers: they do have their say concerning future results. Based on the account given by controllers of the operational reasons explaining such and such an estimate, adjustments can be taken. Some hypotheses proposed by controllers and operational managers can be considered either too optimistic or too conservative by top management who bear in mind the expectations of the financial markets. Controllers have little autonomy and it is not uncommon for top managers to decide to modify forecasts without consulting anyone.

“It’s’ always Finance that has the last word because if they make any requests after the meeting, we make the necessary changes without consulting anyone. It’s Finance who sign and have the final say but they never actually reject completely the operational manager’s proposal. That said, it’s not as if there’s a difference of 10%, so they feel committed.” (Muriel, Controller 1)

Modifications are nevertheless never so big as to be unrealistic. The purpose of top managers is to abide by the expectations of the market and to set up feasible/realistic objectives. In doing so, they rely on their past experience of the company’s achievements, past forecasts, and the current development of the global retail business. They are “*Dasein*” inasmuch as they rely on their constantly updated anticipations. Although the MAS apparatus is made to control things globally, information from an operational level through controllers’ mediation is a relevant indication (among others) to help them determine reasonable objectives. Yet, top management is more concerned by “aggregated” figures than by local precision, leaving it to the controllers to reconcile the two. In the end, the controllers’ job is to reconstruct activities and by doing so, they align individuals with organizational objectives. The controllers’ autonomy lies in the way they translate top management’s strategy orientations at operational level and operational events at boardroom level.

Operational managers are submissive to controllers’ mediation

The difficulty for controllers is to make sure that the various people they deal with can make sense of the same set of objectified expectations included in the MAS while having totally different worlds of experience. There is only one version of the forecasts shared by the whole company but it is looked at with very different horizons. On the one hand, forecasted figures are meaningful to top managers as a

set of performance commitments against the expectations of the global financial market, current developments in the retail industry, and former financial communications and strategic choices. When problems occur, they appear as discrepancies with the forecasts that need to be explained. It is the controllers' job to go back to the empirical level and ask managers about the actual reasons for these discrepancies. No matter how much experience top managers have of their business, all their intuitions concerning what is happening (or what will happen) to the company need to be validated at operational level via the controllers. It is then possible for top managers to amend objectives (as opposed to change practices), leaving it to the operational staff to find the action plans to meet the forecasts. "Truth" and "good management" are embodied in the forecasts. The difficulty for controllers is to explain to top management the reason for the difference between actual and forecasted results, linking highly intermingled causes such as management errors, unexpected events, last-minute innovations and so on, with ideal representations such as formulae.

On the other hand, operational managers are first and foremost faced with unexpected events such as changes in flight schedules, refurbishments of sales points, employee absences, and so on and so forth. Daily management consists in taking action, adapting one's practices by keeping a shop open longer to wait for the last flight to arrive, or stepping in for a cashier who is unexpectedly absent. It is only then that the results of these activities, automatically put into figures by the ERP included in the MAS, are to be interpreted and compared with forecasted figures with the help of controllers. To operational managers, "truth" lies in the real world of operational activities and therefore forecasts, as intangible references are questionable. To them, good management is adapting to unexpected events. The difficulty is for the controllers to legitimize the demands coming from top management at an operational level because of what clearly appears as conflicting worlds.

Impossible reduction

Phenomenology suggests the commonalities of phenomenon through reduction. But, despite the fact that managers all deal with the same environmental pressure exerted through the MAS, we will now argue that their lived experience of the situation differs greatly from one operational manager to another. We will also show that controllers' attitude play an important part in this difference; we have therefore chosen to focus on the relationship between controllers and operational managers and on their relationships to MAS. Considering commonalities we can easily relate them to Husserl and Heidegger's phenomenology but we need another phenomenology to give justice to subjective differences. This is why we will rely upon Henry's material phenomenology.

Vision, self interest, and indifference

Muriel (controller 1) has been in her present position for more than 3 years now. When describing her activities, she immediately stresses the differences in objectives among the different people involved in the forecast process. She sees herself as being involved in “a political game” between people with utilitarian behaviours. She explicitly mentions that both top managers and local managers have opposite interests: top management’s intention is to show ambitious forecasts to shareholders, while local managers favours conservative forecasts to increase their chances of over-performing and getting bonuses. Muriel mentions operational managers’ anticipated calculation which is likely to minimize their forecasts to make sure that, even if the CFO increases it a little, they can still meet the target in the end. Forecasts are opportunities for managers to defend their “point of views” rather than their intuitive and unbiased feelings about the business. Through a phenomenological awareness, we can moreover notice in the coming extract that the major way of relating to knowledge is vision (she refers to staff’s views).

“The operational staff’s view isn’t always the same as Finance’s view because they don’t have the same goals. We have to act as middle-men: we need to have a more objective view on the business because they get a bonus which is determined by the budget...” (Muriel, Controller 1)

On the other hand, she expects top management to suspect operational managers’ intention to minimize their forecast proposals. It may therefore not always be wise to increase them in the first place since she anticipates the fact that top directors will support their own agenda, minimizing empirical contingencies through optimistic but uncertain expectations.

“To find the right balance we know that some operational managers are very pessimistic so we get them to go up. Optimists are a rare breed but CFOs are very optimistic. We virtually have to let the pessimists be pessimistic so that the CFO will bring them up.” (Muriel, Controller 1)

Thus, according to her, political interests and anticipated calculations turn the forecasting exercise into a political game, making her controllers’ job particularly difficult.

“The amendments are usually purely political: we can’t whitewash the facts when results are bad. But we try to remain optimistic when times are hard (...) if we hope that, say, price changes will work in our favour, we increase the revenue a bit. It’s not an operational modification but a strategic one. But in the end I’m the one who changes the sales figures and everything has to be changed at the last minute – we’re thrilled about that (sarcastic)” (Muriel, Controller1)

Because top management interferes with the forecasts to limit differences between forecasts and the expectations of the financial market, she feels deprived of her role of appreciating the operational managers’ proposals. She therefore complains about being merely accepting top management’s amendments without having a say in the matter. She then mentions that she feels detached from the forecast when she cannot approve and feel comfortable with the figures.

“Sometimes I prepare something for the budget and they do things differently, and sometimes I don’t agree and in that case I become very detached from what I’ve done.” (Muriel, Controller 1)

She limits excess as much as possible in one way or another without any real cooperation from anyone. In the end, she notices that in this game, managers do not mobilize their knowledge of local contingencies to support their forecasts for they have no faith in their ability to affect managers’ decisions. She therefore has no relevant information to report from the field to higher levels of management. Operational managers tend to accept any changes imposed on them from above without defending their position: they adopt a loyal but fatalistic attitude.

“Our role as an interface between the operational managers and Finance is to smooth things over. If the budget is too low and they (upper management) mess up, they’re (operational managers) happy, and if it’s higher, well, they’re used to it now and they just give up.” (Muriel, controller 1)

Finally she takes into account that everyone plays with figures with no empirical links to reality but, anticipating others’ intentionality, with an aim of protecting their own interests. Knowing that 1) the world of the headquarters is a world of models and figures largely dominated by “strategic” imperatives of meeting the expectations of the financial markets and that 2) top management will adjust “pessimistic” forecasts and that 3) top management will sometimes impose changes, she sees her role as trying to maintain overall coherence and logic without too much personal involvement. She does not show much pleasure or pain through her comments to her work with the operational managers: they both keep their distance from the forecasts as soon as the authoritarian position of top management imposes its views to avoid suffering.

Forecasting as a negotiation process

It has also been three years since Janet (controller 2) started her job at OMEGA. She says that she has developed quite close relationships with operational managers in that time. She is well aware of the problems related to the abstract dimension of her job and thus makes a point of having regular face-to-face contact with operational managers to keep herself abreast of their problems.

“There is an operational side to this job, because even though we do spend days on end poring over figures, we see the buyers and the operational managers and so are still involved at an operational level, which means we’re not just dealing with abstract ideas all day. We’re required to be very independent in our particular area and find out exactly why things aren’t going well.” (Janet, Controller 2)

During the forecast process, she is nonetheless well aware of the fact that she is under the authority of top managers who have their own constraints to be incorporated into the forecasts. She argues that

she tries her best to be explicit to operational managers and explain the grounds and merits of the main fundamental expectations from boardroom managers. She sets up the minimum requirements from top management within which some sort of negotiation with operational managers can develop.

“In these negotiations we do have some influence because I tell the managers that it won’t work because you need to be higher than the original forecast [...] It’s easy to know what Management wants and so we lean towards their way of thinking and they (the operational managers) put a stop to that because things can get a little tough when we start off pretty high....” (Janet, Controller 2)

She knows that the negotiation she is trying to achieve will not prevent top management from interfering with the forecast process. But, from her close relationship with John (the CFO), she generally makes sure that his final adjustment is not too disruptive and applied to rather conservative forecasts. Having helped operational managers to put their intuitions into coherent, convincing figures, she can tell which ones are artificially keeping their anticipation down and those who would really suffer from additional pressure.

In fact she gives her operational managers with the possibility to justify their decisions to management. She helps them to interpret figures through permanent dialogue and allows local managers to make the decisions they have made locally appear through figures to top management. This way she is perceived as a partner by the operational managers she works with.

“If we go way over I call my director to explain that – let’s say – that with the mobile perfume shop, I had to hire a few more temps and that’s really exciting for the table – we didn’t use to have that. It’s interesting to see what room for manoeuvre he has. We look at all the costs.” (Judith, Manager 2)

Furthermore, working with Janet, Judith (Manager 2) perceives forecasts not just as stand alone exercises but as a process which will help her to better understand her activities. Working as a team with Janet is a source of satisfaction. This is all the more true when local contingencies can be taken into account in the models. Moreover, Judith is proud to show that she knows her business and is able to provide forecast figures which will turn out to be quite close to the actual achievements.

“The whole point (of the forecasts) is to stick to reality: it’s very gratifying to show that I know my business.” (Judith, Manager 2)

Here we might wonder whether this satisfaction is the satisfaction of being “seen” by others, through figures, as a good manager or if it the satisfaction of having managed to negotiate figures which are related to the prescriptions of life. Only this second form of satisfaction is a full one; the first one is rather mundane and sometimes dangerous. To keep in line with the real-life context, Judith draws up a list of arguments to back up her proposals and puts considerable effort into the process of turning empirical situations into figures.

“To prepare my forecasts I mention that my terminal will be refurbished. I also mention that last year we had the war in Irak and so on. I write a whole list on a sheet of paper with all the important elements such as the move of the Tel Aviv flight to another terminal explaining a loss of so many Euros with an impact on the SPP of so much. I also mention that the double labelling (duty free or not) will have such an impact on sales (...) I also mention that with less flights to care about, my team will have more time to take care of my clients who need information”(Judith, Manager 2)

Consequently she also refers to the objectives in the forecasts as an opportunity to take action with other departments on specific improvement projects. bringing the real world closer to forecasts.

“It’s really interesting because we have an operation going with Financial Control and Purchasing to increase sales as quickly as possible and it has an immediate impact on the Profit and Loss account and the other tools. We set targets in the shops in order to budget in particular areas.”
(Judith, Manager 2)

Then, Judith expresses her satisfaction in undertaking an action whose results will appear through the reporting tool. This way she is able to “see” the impact of her efforts. But she also says that her relationship with her controllers is nonetheless fragile and can deteriorate quickly. In order to keep this delicate balance she must keep the link between forecasts and her perception of reality unchanged. Changing forecast objectives therefore needs to be supported by operational arguments or else she will lose her commitment to the forecast process.

“Then we hear on the grapevine that the budget has been changed. It’s a pity we weren’t told over the phone first; we can let it go just this once but ... We usually call each other before we change anything.” (Judith, Manager 2)

The implicit rule is based on a tacit contract of respect between Janet and Judith, a tacit contract founded on a shared understanding that forecast is issued from negotiation. More deeply it could also be the acknowledgement that any change will affect the other’s life and then, consequently, requires some explicit acknowledgement of that through words. Thus any alteration in the forecasts should be preceded by a phone call explaining the reason for the modification and requires listening to the other’s arguments. Yet the controller is not always in a position to prevent last-minute changes and suffers as much as the operational managers from this form of authoritative decisions which make her feel useless. Life experience is then subordinated to what appears as abstract imperatives.

« There are so many people that can modify the figures without asking me. If only we would stick to the figures decided with the operational manager, we would really have a close look at the differences between actual figures and forecasts but now....» (Janet, Controller 2).

Expression of embodied lived experience under constraints

Mike (Controller number 3) joined OMEGA some 18 months ago after a first few years' experience as a financial controller in the air travel business. He is now in charge of OMEGA's largest airport terminal. Because of the considerable traffic here, most of the sales points are speciality shops selling specific types of products. Two managers share the supervision of operational activities. Mark (Manager 1a) is in charge of all Perfumes and Cosmetics sales points and Michel (Manager 1b) is responsible for all the Spirits and Tobacco shops. Mike has strong and clear principles as to forecasting activities and insists upon realism in the given framework of the company. He advocates making changes that take into account local contingencies instead of blanket adjustments.

"Our aim is to use the data in a realistic way that is consistent with overall economic targets. The method is clear and open, with plenty of room for dialogue. But last time, after the operational manager's proposal, we had to make a few quick overall corrections which weren't realistic for the sales outlets. If we make too many corrections, we get lost." (Mike, Controller 3)

To him, realism means fitting with what is possible in the field. This is confirmed by the fact that, having no previous experience in retail, he tends to have very direct relationships with the two operational managers he works with, and he seizes every opportunity to spend time with them on site.

"I work directly with the two operational managers mainly (managers 1a and 1b). It's a team effort and we rely on one another a great deal (...) I try to go to the airport once a month to visit the shops, give them a hand setting up. Next Tuesday a remodelled shop is opening, so everyone's coming to lend a hand moving, which will be a good way of getting to know everyone as well as the sales outlet." (Mike, Controller 3)

Not only does he insist on teamwork, but he also spends time doing manual work in sales points where he gets a feeling of what travel retail really is. It is also an opportunity for him to meet face to face with sales people he would have no contact with otherwise. His knowledge of the business does not come from figures only but from a living incarnated experience too. This way of knowing from experiencing and talking with people is totally shared by Mark who claims to pay a lot of attention to face-to-face communication at work.

"We use e-mail a lot - at the expense of interpersonal skills, and that's an understatement (...) I'm one of those managers who believes that it's people who make up the system (...) Man is at the heart of the system: he's the one who optimises it - or not, as the case may be. The system should be adapted to suit the people who make it work. (...) E-mails can be handy but I prefer face-to-face communication by far. Via e-mail we communicate about anything and everything: it's dangerous. We delegate without control. I hate e-mail (...) I like to meet people, I see them, I visit the shop, we talk about this and that and that's how I build up my business. Management is all about people." (Mark, Manager 1a)

Through his lively way of expressing himself, he places emphasis on face-to-face interactions. His management philosophy places human beings at the core of the system: he knows that improvements will come from human beings rather than from technology. He shares with Mike a management style that relies on encounters, dialogs, conversations and lots of teamwork with the people he manages. With this common style of living and working, Mike and Mark develop cooperation via regular informal contact and face-to-face meetings. Their way of relating to figures is also a realistic one, considering what happens at the floor level as the main source of information. This way, both the figures in the MAS and the controller's comments provide a clear picture on the level of performance he is confident to deliver. Consequently when Top management change the forecast without notification, he expresses how he is really affected.

“Naturally, when we spend time putting together a realistic budget we're not thrilled when it's all changed. When people ask us to be more optimistic we have no choice, we just get on with it. We don't have any qualms about it, we say: “ooh dear, it's going to be tough” because we thought the first version was the right one but we do it. (...) We can change (forecasts) for reasons of strategy or future possibilities or God knows what - I don't even want to know⁴ but (...) we keep quiet and just take it because it's our job.” (Mark, Manager 1a)

There is here a clear statement that, caught as it is in the abstract world, top management hears information but doesn't listen to it, and is not affected by, what happens in real life. Mark is forced to abandon his expert knowledge and personal experience as an individual at work to play his role as “manager 1b”. He defines himself as a professional once again. Expressing and voicing no more personal opinions, he stays loyal to his company even though he may suffer from goals set up from an abstract perspective and disconnected from reality.

When total disconnection between model and reality leads to covert resistance to MAS

Although MAS, like money, is of central importance from top management's perspective, this is not necessarily so at operational level. MAS can prove to be a useful mediation between the various layers of management, provided that ratios such as SPP are, at least to some extent, considered relevant by operational staff to account for their activities - which is not always the case. As in most luxury markets, perfume and cosmetics producers are much concerned with brand image. Along with aggressive advertising, the success of perfume and cosmetics depends on special sales periods that are organised every week in all the airport shops. Michel (Manager 1b) deals directly with people from the perfume and cosmetics producers and takes particular care to meet their demands for information on sales levels for each brand every

⁴ In French « ou de je ne sais quoi et je ne veux pas le savoir »

week. Despite the fact that part of Michel's performance is based on his forecasts, he does not consider this to be central to his job: it is interesting to note that ratios that are central to the MAS are not relevant to the perfume and cosmetics business. Michel simply considers forecasts procedures as a waste of time.

"I do not really pay attention to the forecasts, I do not have enough time to track my sales per passenger ratio. Other business managers (alcohol, tobacco or Hi-Fi) do pay attention to their sales per passenger performances, but as far as I'm concerned, I'm rather interested in the sales per brand ratios" (Michel, Managers 1b)

Michel finds not only the SPP ratios but the timing of financial control irrelevant. Since special sales operations change every Wednesday, and there is very little time to react to demands from the suppliers. The daily monitoring of sales per brand is recorded in Excel spreadsheets by the sales points managers. MAS is not quick enough to respond to achieve operational relevance.

«Financial controllers are only interested in the SPP ratio and they call us once in a month. I call my operational director everyday to talk about the sales [...]We do not wait until the end of the month to call each others. » (Michel, Manager 1b)

Because of the lack of consistency between the abstract model of the MAS and daily practices specific to products such as perfumes and cosmetics, budgeting practices are irrelevant to Michel. Despite his lack of interest in forecasting procedures, filling in the files necessary to the MAS must still be done. Therefore Mike tends to stand in for to Michel with two main damaging consequences: although the figures entered by Mike abide by all the standards of logic and coherence, they do not mirror the perspectives a real perfumes and cosmetics specialist would have of his business. Secondly, there is no involvement from Michel to achieve his forecasts and therefore top managers have do not trust these forecasts. It is therefore very much tempting for them to use the perfume and cosmetics activity as a convenient adjusting category to suit their own agenda.

"We don't trust our budget as much and it's my job to defend it (...) During the arbitrations, the budget is substantially revised. We know from the outset that we're going to increase it. Sometimes people ask me to raise it higher than I'm willing to but I do it anyway." (Mike, Controller 1)

Finally, because of an intrinsic inability to adapt to this local peculiarity, it is the whole forecasting project that is questioned in this branch. It is kept running despite the fact it is considered irrelevant at all levels of the organization.

We have just illustrated four styles related to control and forecasting: political attitudes, negotiation, physical involvement and resistance. These are not minor differences and such a finding calls for another phenomenological framework which opens up to such possibilities beyond Husserl and

Heidegger's views. Michel Henry's material phenomenology will now help us to take one step further and consider workers not only as managers getting their job done, but also as human beings involved in life through their flesh.

III) DISCUSSION: SUBJECTIVE DIFFERENCES AND HENRY'S MATERIAL PHENOMENOLOGY

The discussion of Heidegger's "being in the world" by Henry

In his masterpiece *The Essence of Manifestation* (1963, tr. 1973) Henry illustrates the duality of perception. One, dealing with objects at a distance – the visible- is given through intentionality (Husserl) and through a difference with a horizon (Heidegger). The other, dealing with the whole spectrum of our immanent affects (from joy to pain) is given through pure sensation of the self by itself. This *self-affection* is a pure self-affection which owes the world nothing. Self-affection is prior to any affections from external events but make those feelings possible. Thus, what Henry (2001, reprinted 2003) criticizes in Heidegger's thought is his inability to integrate the experience of feeling or being affected. Because "Difference" is a difference between the world (understood as a horizon of visibility) and a thing, both outside there, there is no conceptual way in Heidegger's philosophy to be affected by the "Difference". In fact, this leads to "indifference" (French: "without being affected"). This phenomenological exclusion of affectivity has, according to Henry, profound consequences. The major question we have now to answer with Henry is the following: what kind of ontology can we adopt to allow for a subjective way of being affected i.e. being affected in relation to oneself, not restricted to the mundane condition of being in the world?

Living subjectivity

The answer to such a question can be found in the phenomenological ontology that Henry (1985, tr. 1998) develops. It is necessary at this point to highlight the main characteristics of this material phenomenology, for it has been largely neglected in studies of organization, but for a very few exceptions (Uchiyama, 2003; Introna and Costea, 2004; Faÿ, 2004, 2005). A material phenomenology is a phenomenology which acknowledge the concreteness, the actuality of pathic self-affection and puts it at the very essence of subjectivity and experience "*Pathos... designates the phenomenological material... in which everything experiencing itself finds its concrete, phenomenological actualization*" (Henry, 1999: 353). More, according to Henry, this material, immanent, pure self-affection is life. But life as a concept does not exists. Life is always someone's life: it is not a flow the subject will be in

contact with (against Merleau-Ponty, 1962). Life, in its phenomenological sense, is not even the biological life which is described by scientists. Life, Henry says, is an experience. We experience our self being in life. This is the immediate experience of oneself being affected by itself. Here precisely, argues Henry is founded the Self, "I" is the self-remaining continuously affected by itself. This is an "self-affection" which owes the world or the society nothing, and which is precisely "life". Thus, according to Henry, life is both the permanence and the becoming of this pure experience of oneself affected by oneself: "I" is a living "I". This pure experience of oneself is not a thought, but an affective experience⁵, a painful or happy experience of the relationship of the self to itself. Hence the living "I" gives itself to be thought of as an affective flesh. This self-affection is not to be confused with the fact of being affected by events of the world we live in (which is "hetero-affection"). Only self-affection, generating a subject (*ipseity* or self), makes it possible for "hetero-affection" to affect oneself, argues Henry.

Moreover, experienced life being the origin of the Self, it is also the very origin of power. In fact, all the capacities of the body (to move, to listen to, to see, to act, etc) are founded upon the prerequisite of a Self. Thus living affective flesh, argues Henry, is the foundation of power. This living affective flesh, in order to maintain and grow, invests the organic body and its needs. It makes sense through them and also provides the subject with the strength of relating to life when suffering difficulties, ordeals and efforts. This is why affective flesh, relating the satisfaction of needs to life, is the source of ethics. Action (praxis), related to affective life is then related to its prescriptions, to its internal development dynamism. Conversely, when action is not referred to life, this generates what Henry (1987) calls a malaise. Taking this one step further, it could be argued that such deep root in affective life shared by all the living subjects is the root of community, where the different "Is" have this ontological foundation in common and which is very necessary to keep in mind when thinking to the ethics of the living subject.
ctivity.

Subjectivity and MAS

With Henry, we acknowledge the fact that the common relationships to MAS are all the more important because they subjectively affect everyone: "it is therefore exact to ascertain that social determinations "determine" the individual to its innermost beings... and that determination consists in the fact that they are lived, felt, experienced (*éprouvées* in French) by every individual" (Henry, 1990: 104-105 our translation). However, our phenomenological methodology cannot mask the singularity of everyone's subjectivity as mentioned by Henry. If objective conditions determine our subjectivity, subjective life over-determines it. As mentioned by Henry, "differences that arise from the irreducible individuality of a living subjectivity are entirely different from social differences" (Henry, 1990: 105 our translation).

⁵ In French *épreuve*, which means a test, or ordeal.

However, our phenomenological approach met the singularity of every respondents. Henry's material phenomenology gives us good reason to acknowledge and underline them. As mentioned by Henry, *"differences that arise from the irreducible individuality of a living subjectivity are entirely different from social differences"* (Henry, 1990: 105) our translation. If objective conditions determine our subjectivity, subjective life over-determines it, says Henry. Then we can avoid reducing the differences and contrarily point out that some subjects lives the forecasting process as a "political game", others as a "negotiation process", another as a bad system which calls for resistance and others as a system which has to be rooted in shared lived experience..

This case study confirms the fact that workers occupying different positions in organizations "see" things differently. We hope it is now also obvious, after Henry, that regardless of their position in the hierarchy, they also "feel" the situations differently. Lived experiences related to forecasts greatly differ from one operational manager to another, not independently from their relations with their controllers too. To sum up the four situations presented above, forecasts can be considered by operational managers and controllers either as a game in which to maximise one's own interests, or as a negotiation process in which it is important to defend one's list of arguments, or as an opportunity to formulate and share one's intimate feeling concerning future developments, or as an irrelevant system to the business. In such context we have shown the role played by controllers inducing the operational managers into a different understanding of their relationship to MAS and forecasts. There is no reason why the list of possible attitudes towards MAS and forecasts should be limited to 4 . Referring to Henry's phenomenology of life, our aim is not to draw up an exhaustive typology of possible experience regarding MAS and forecasts but to illustrate how Henry's phenomenology of life can help us uncover the fact that people refer to different understanding of their relations to MAS and forecasts. It is not our intention to reduce each individual's subjectivity to an illustration of an underlying theory (such as a political game, a negotiation process or a lived experience) and then to simplify Henry's philosophy considerably. On the contrary we want to underline how subjects sometimes catch available theories and/or sometimes share living experience to talk about their living work.

And finally, in a prescriptive orientation, this case study favours paying more attention to the possibilities for life's self-affection to enlighten the subject's judgement about what is going on. It certainly advocates regular face-to-face meetings where forms of dialogue allow for sharing each other's concerns and feelings with respect. We are not calling for sentimentalism, which is associated with superficiality and instrumentalism, but for the possibility of discernment in the light of life's self-affection. When knowledge is not derived from general frameworks but from lived, incarnated experience, in spite of present obstacles in organizations, unexpected innovation may occur.

Therefore, it might not be entirely due to random elements that the only innovation that occurred over the few months of our observation came from Mike (controller 3) in relation to Mark (Manager 3). It was a well-known fact among operational managers that the SPP for a given flight and product is

largely dependent on the arrival terminal. In other words, not all the shops are located in the same part of the terminals and this has an impact on SPP levels. Some sales points are right in front of the customs whilst others are tucked away in corners. Using systematic comparison of data recorded in the MAS, controller 3 and manager 3a managed to clearly show the link between different SPP levels and the position of sales points. It is only after this exercise that top managers, who had heard about it before, really started to lobby airport administrations to get access to better premises in terminals instead of blaming it all on operational management. This example illustrates how controllers are necessary spokespeople to help prevent managers from being subordinated to unfair reductive abstraction. This is essential to ensure that actions taken at top management level can benefit activities conducted at an operational level. Despite new knowledge coming from local experience and embedded into the MAS, it is still hard to make operational experience heard at operational level. Here follows a striking illustration.

Only a couple of days after a long budgeting process that had left most controllers and managers exhausted, a large part of terminal F in Roissy airport collapsed, putting one of OMEGA's major sales points out of action. It was thought that this "little complication" would not have a lasting impact on the customers in Paris' airports. Eventually, as many tourists and businessmen were bound to walk past other OMEGA sales points. Top management stuck to its position, considering that sales was nothing but "SPP" times "Traffic", and decided not to alter the newly established forecast and to aim for the same objectives with a different spread among sales points. As you can imagine, the consequences for operational managers were very different considering that part of the workforce had to be reallocated, as well as inventory, displays and so on and so forth.

These two illustrations prove the ambiguous role of MAS and forecasts. MAS procedures can be useful for gaining knowledge from an operational level and making it relevant to top management but it also proves to be a tool for controlling activities and distributing objectives regardless of empirical constraints. For example, taking care of the financial markets is with no doubt necessary but, as mentioned by Miller and O'Leary more than ten years ago (1993), "the flow from capital markets to the enterprise via accounting" is a danger related to this abstract form of management, and the risk is that local expertise at boardroom level is overlooked. The authors blame it all on the "blurred distinction between accounting for financial magnitudes and the fraught to represent physical production process in financial terms" (Miller and O'Leary, 1993). Our case study nevertheless shows that accounting is not to be reserved to "financial magnitudes" only. We would rather stand by Uchiyama and argue that financial models of reality make sense as long as they are not disconnected from the real life experiences and from life prescriptions. They may even offer the possibility to account for "managers' actuality" (Uchiyama, 2003) and make it possible to learn from representations respectful of individuals' subjective perception of situations.

CONCLUSION

We started this article asking three questions concerning MAS and their impact on people's work in organization. Based on our analysis of the OMEGA case study and its forecasting exercises, we have shown that 1) MAS are abstract representations serving top managers' intentionality to see in it the differences between their expectations (largely influenced by financial markets), operational managers' predictions, and actual results. This in turn forces operational managers and controllers to come up with explanations for all the differences made visible through the MAS. Yet, because operational managers' forecasts are all subject to top-down modifications regardless of local contingencies, objectives embodied in the MAS conflict with local life-worlds. Therefore, although operational managers have no choice but to make do with the ratios and objectives imposed from above and seemingly all adopt a common attitude (active participation in the forecasts, constant reference to the MAS and so on), we have nevertheless illustrated how their lived experience of the situation differ greatly. 2) Considering the nature of the relationships between controllers and operational managers, we have argued, relating to Henry's phenomenology of life, that several different frames can be referred to by operational managers and controllers to give an account of their feelings towards the pressure exerted by the MAS. When referring to their work experience with MAS, some controllers and managers express concerns for profit maximization, others for strategic negotiation, others for shared life experience and others are simply not bothered. Despite the fact that the MAS imposes a common horizon, the subjective nature of each individual over-determines their experience of the situation. 3) Finally, we have argued that under certain conditions, it is possible to promote management styles which are respectful of life despite the indiscriminate horizon embodied in the MAS. Permanent dialogue between controllers and operational managers can turn MAS into a tool for transmitting their perception of the activities to upper management. The MAS demands a great deal of collaborative work and provides many an occasion to raise issues of importance to them. New innovative ideas and opportunities for the individuals' desire for action can emerge thanks to the MAS as long as the human beings involved keep considering the MAS as an auxiliary to learn from the business as it is and not as a representation of the business as it should be.

BIBLIOGRAPHY:

- Ahrens Thomas (1996). Styles of accountability. *Accounting Organization and Society*, vol 21, p. 139-173.
- Anthony Robert N. (1965). *Planning and control systems: a framework for analysis*. Boston: Harvard University.
- Bloomfield Brian and Vudurbakis Théo (1997). Visions of Organisation and organizations of visions: the representational practices of Information systems development. *Accounting Organization and Society*, vol 22, p. 639-668.
- Boland Richard J. (1983). The in-formation of information systems. In Richard J. Boland and Rudy A. Hirschheim, Ed., *Critical Issues in Information Systems Research*. New York: John Wiley & Sons.
- Boland Richard J. (1993). Accounting and the interpretative act. *Accounting Organization and Society*, vol 18, n° 2/3, p. 125-146.
- Boland Richard J. (1993). Sense-making of accounting data as a technique of organizational diagnosis. *Management Science*, vol 30, n° 7, p. 868-882.
- Bromwich Michael and Hopwood Anthony Ed. (1986). *Research and current issues in Management Accounting*: Pitman.
- Chandler Alfred D. (1977). *The Visible Hand. The managerial revolution in American business*. Cambridge, Massachusetts: The Belknap Press of Harvard University Press.
- Faÿ Eric (2004). *Information, Parole et Délibération: l'entreprise et la question de l'homme*. Québec: Les Presses de l'Université Laval.
- Faÿ Eric (2005). Life, Speech and Reason: A phenomenology of open deliberation in organization. *Ephemeris*, vol 5, n° 3, p. 472-498.
- Heidegger Martin (1962). *Being and Time*. New York: Harper & Row.
- Henry Michel (1973). *The Essence of Manifestation*. The Hague: Nijhoff.
- Henry Michel (1983). *A philosophy of Human Reality*. Bloomington: Indiana University Press.
- Henry Michel (1987). *La Barbarie*. Grasset. Paris.
- Henry Michel (1990). *Du communisme au capitalisme. Théorie d'une catastrophe*. Paris: Odile Jacob.
- Henry Michel (1998). *The Genealogy of Psychoanalysis*. Stanford: Stanford University Press.
- Henry Michel (1999). Material Phenomenology and Language. *Continental Philosophy Review*, vol 32, p. 343-365.
- Henry Michel (2003). *Phénoménologie de la vie. Tome I*. Paris: PUF.
- Henry Michel (2004). *Phénoménologie de la vie. Tome III*. Paris PUF.
- Hirschman Albert O. (1970). *Exit, Voice and Loyalty*. Cambridge: Harvard University Press.

Hopwood Anthony G. (1987). The Archeology of Accounting systems. *Accounting Organization and Society*, vol 12, n° 3, p. 207-234.

Husserl Edmund (1970). *The Crisis of European Sciences and Transcendental Phenomenology*. Evanston, Illinois: Northwestern University Press.

Ilharco Fernando (2003). The world through managers' goals: a phenomenological account of *Data and Information*. *2nd conference Professional Knowledge Management: Experience and Visions*, Luzern, Switzerland, April 2-4.

Introna Lucas (1997). *Management Information and Power*. London: Macmillan.

Introna Lucas and Costea Bogdan (2004). *On cognition and action in organizational life: Management and the situated body in the world*: Lancaster University Management School Working Paper.

Lascoumes Pierre and Le Galès Patrick (2004). *Gouverner par les instruments*: Les Presses de Sciences-Po.

Lorino Philippe (1991). *Le contrôle de gestion stratégique*. Paris: Dunod.

Miller Peter and O'leary Ted (1987). Accounting and the construction of the governable person. *Accounting Organization and Society*, vol 12, p. 235-265.

Miller Peter and O'leary Ted (1993). Accounting expertise and the politics of the product: economic citizenship and modes of corporate governance. *Accounting Organization and Society*, vol 18, n° 2/3, p. 187-206.

Nabet Agnès (2000). Le 'Corporate Control' et le riques actionariale: une revue de la littérature. *22nd congress of 'l'Association Française de Comptabilité'*, Angers, May 18-20.

Ogden Stuart (1997). Accounting for organizational performance: the construction of the customer in the privatized water industry. *Accounting Organization and Society*, vol 22, p. 529-556.

Roberts John (1990). Strategy and accounting in a UK conglomerate. *Accounting Organization and Society*, vol 15, p. 107-126.

Roberts John and Scapens Robert (1985). Accounting systems and systems of accountability - understanding accounting practices in their organizational contexts. *Accounting Organization and Society*, vol 10, p. 443-456.

Rosanas Josep Maria and Velilla Manuel (2005). The ethics of management control systems: developing technical and moral values. *Journal of Business Ethics*, vol 57, p. 83-96.

Simons Robert (1994). How new top managers use control systems as levers of strategic renewal. *Strategic Management Journal*, vol 15, n° 3, p. 169-189.

Townley Barbara (2002). Managing with Modernity. *Organization*, vol 9, n° 4, p. 549-564.

Uchiyama Kenichi (2003). *The Theory and Practice of Actuality: Reinterpreting Soft System Methodology from the japanese point of view and its implications for management and information systems studies*. Tokyo: Daïto Bunka University.

CAHIERS DE RECHERCHE

ISSN : 0183-259X

Parus en 2006

- 2006/01** **Assessing the Market Value of Safety Loadings**
Carole BERNARD - Olivier Le COURTOIS – François QUITTARD-PINON
- 2006/02** **L’horizon du marketing entrepreneurial : exploration versus exploitation**
Gilles MARION
- 2006/03** **Le stress des dirigeants : mythe, compétence clé, risque pour l’entreprise ?**
Sylvie ROUSSILLON – Jérôme DUVAL-HAMEL
- 2006/04** **Putting the subjective experience of management accounting information systems back into organization research: a contribution based on Michel Henry’s phenomenology**
Eric FAÏ – François-Régis PUYOU

Parus en 2005

- 2005/01** **Market Value of Life Insurance :**
Contracts under Stochastic Interest Rates and Default Risk
Carole BERNARD - Olivier Le COURTOIS – François QUITTARD-PINON
- 2005/02** **La construction sociale des synergies dans les fusions et acquisitions**
Philippe MONIN – Eero VAARA
- 2005/03** **A Passion for Imperfections: Revisiting Crisis Management**
Christophe ROUX-DUFORT
- 2005/04** **Building with, or on, the ruins? : institutional change in the French haute cuisine field (1951-2000) as transformations in symbolic systems, organizational routines and artefacts.**
Philippe MONIN
- 2005/05** **Entre fusions & acquisitions et alliances stratégiques : Renault-Nissan et Air France-KLM comme formes organisationnelles hybrides d’avant-garde.**
Philippe MONIN – Audrey ROUZIES
- 2005/06** **Effective Communities of Practice:**
A comparative study
Guillaume SOENEN
- 2005/07** **Institutional Change Needs Public Debate:**
Some Remarks on the French Failure to define New Rules of the Game
Freid SEIDEL
- 2005/08** **When IMP-Don Quixote Tilts his Lance against the Kotlerian Windmills:**
BtoB Marketing deeply changed during the last 25 years, BtoC marketing too.
Robert SALLE – Bernard COVA

- 2005/09 **Le contrôle dans les organisations hybrides : le cas du management par projet**
Aurélien EMINET
- 2005/10 **Modèle synthétique des conditions de succès d'un projet d'innovation**
Paul MILLIER
- 2005/11 **Capturing Variations in Attitudes and Intentions: A longitudinal Study to Assess the Pedagogical Effectiveness of Entrepreneurship Teaching Programmes**
Alain FAYOLLE – Benoît GAILLY – Narjisse LASSAS-CLERC
- 2005/12 **Vers une reformulation du concept de filtre informationnel de l'actionnaire salarié**
Xavier HOLLANDTS
- 2005/13 **Le 360° feedback : Historique, typologies d'utilisation et contributions**
Tessa MELKONIAN
- 2005/14 **EVA[®] and the control-congruence trade-off: an empirical investigation**
François LARMANDE – Jean-Pierre PONSSARD
- 2005/15 **L'engagement dans un processus de création d'entreprise : application du modèle d'analyse de Bruyat à une étude de cas**
Alain FAYOLLE – Narjisse LASSAS-CLERC
- 2005/16 **Models of Emergence in the Business Firm**
Véronique BOUCHARD Ph.D.
- 2005/17 **The factors moderating the effects of identity conflict on resistance to change**
Johan VAN REKOM Davide RAVASI Lin LERPOLD Guillaume SOENEN
- Parus en 2004**
- 2004/01 **Change Acceptance : the Role of Exemplarity**
Tessa MELKONIAN
- 2004/02 **Conflits de normes de justice distributive dans les fusions entre égaux : Ingélicité, intéquité... et divorce chez BioMérieux-Pierre Fabre**
Philippe MONIN – Ouafa BEN FATHALLAH – Yasmine BOUGHZALA, Eero VAARA
- 2004/03 **Modèle d'adhésion des cadres intermédiaires dans les alliances stratégiques internationales : le rôle de la communication et de l'identification organisationnelle**
Audrey ROUZIES
- 2004/04 **La performance, anti-chambre de la crise**
Christophe ROUX-DUFORT
- 2004/05 **Information ou parole ? Anthropologie psychanalytique et fiche qualité**
Marie-Noëlle ALBERT – Eric FAY

2004/06 **Le catholicisme face au libéralisme : l'affrontement de deux idéologies**
Bernard LAURENT

Parus en 2003

2003/01 **Identity jumpshipping in French elite restaurants: The influence of nested and crosscutting identities.**
Phillipe MONIN – Rodolphe DURAND

2003/02 **Beyond Psychological Contracts : the Concept of “Career Promise”. A useful concept to analyse the current careers ?**
Françoise DANY

2003/03 **Trite News Story or Sign of the Times ? Variations around the Power of Bureaucracies**
David COURPASSON

2003/04 **Relational quality, inter-individual trust and factionalism : toward a socialized, multi-level model of cooperation in strategic alliances**
Phillipe MONIN

2003/05 **The anatomy of transnational new product development projects**
Tugrul ATAMER – David M. SCHWEIGER – Roland CALORI

2003/06 **Thirty Years of Research into SMEs : A Field of Trends and Counter-trends**
Olivier TORRES

2003/07 **Garanties de services : proposition d'une typologie et premières applications opérationnelles**
Brigitte AURIACOMBE – François MAYAUX

2003/08 **Structuration du champ du management de la technologie et de l'innovation**
Paul MILLIER

2003/09 **Democracy in Corporatias : Tocqueville and the Evolution of Corporate Governance**
Pierre-Yves GOMEZ – Harry KORINE

2003/10 **LINUX contre MICROSOFT : La guerre des Ecosystèmes d'Affaires**
Olivier TORRÈS-BLAY – Gael GUEGUEN

2003/11 **Ethique et marketing : l'enquête**
Jean-Paul FLIPO – Robert REVAT

2003/12 **Les émotions dans le travail**
Sylvie ROUSSILLON

2003/13 **The Management of Multicultural Teams : The Experience of Afro-Occidental Teams**
Evalde MUTABAZI – C. Brooklyn DERR

Parus en 2002

2002/01 **Multiculturalisme et gouvernement des sociétés africaines**
Evalde MUTABAZI

- 2002/02** **Impact et efficacité des stratégies de défense des cibles françaises d'OPA/OPE**
Loïc BELZE
- 2002/03** **Quelle est la valeur de la pratique managériale du dirigeant ? Contribution à la connaissance de la création de valeur du dirigeant**
Emmanuel ZENOU
- 2002/04** **Predicting a Firm's Forecasting Ability : The Roles of Organizational Illusion of Control and Organizational Attention**
Rodolphe DURAND
- 2002/05** **Vie, parole et information : Phénoménologie, management et choix durables**
Eric FAÏ
- 2002/06** **Life, speech and information : Phenomenology, management and sustainable choices**
Eric FAÏ
- 2002/07** **Legitimizing Legitimizing Agencies : The Internationalization of the AACSB** Rodolphe DURAND – Jean McGUIRE
- 2002/08** **Corporate Entrepreneurship : Lessons from the Field, Blind Spots and Beyond...**
Véronique BOUCHARD
- 2002/09** **Video games companies : a progressive uncoupling of Art and Business**
Fabienne AUTIER – Thierry PICQ
- 2002/10** **Garanties de Services : Diversité des pratiques et proposition d'une typologie opératoire**
Brigitte AURIACOMBE – François MAYAUX
- 2002/11** **Support Measures for Entrepreneurs in Europe : Context and Coherence**
Daniel S. EVANS – Isabel SERVAIS
- 2002/12** **Gestion Stratégique des Ressources Humaines dans le secteur du jeu vidéo : une situation paradoxale ?**
Fabienne AUTIER – Thierry PICQ
- Parus en 2001**
- 2001/01** **Real Options Strategies**
Rodolphe DURAND – Pierre-Yves GOMEZ – Philippe MONIN
- 2001/02** **Equipes, Risque et Contrôle**
Pascal LANGEVIN – Thierry PICQ
- 2001/03** **Organizational Development And The Ontology Of Creative Dialectical Evolution**
Roland CALORI
- 2001/04** **Contrôle des Equipes Virtuelles : Une Revue**
Pascal LANGEVIN – Thierry PICQ

- 2001/05** **Périphérique Nord de Lyon : Analyse marketing**
Robert REVAT
- 2001/06** **La stratégie des PMI, Cadre général et modélisation de la démarche**
Hugues SILVESTRE
- 2001/07** **From normalization to improvisation in crisis management : a case study**
Christophe ROUX-DUFORT – Bénédicte VIDAILLET
- 2001/08** **Vers un management délibératif – Pour un management ouvert à la parole de l’homme dans la société de l’information**
Eric FAÏ
- 2001/09** **The Organization of Obedience Soft Coercion and Strategies of Subordination in Business Firms**
David COURPASSON – Françoise DANY
- 2001/10** **L’idéologie marketing et sa critique. Des années 1960 aux années 1990 en France**
Gilles MARION
- 2001/11** **Production et publication d’informations RH : acteurs, sources, méthodes, pertinence**
Fabienne AUTIER
- 2001/12** **Exploring Corporate Entrepreneurship : a Corporate Strategy Perspective**
Véronique BOUCHARD
- 2001/13** **Hybrid Controls in Project Organizations**
David COURPASSON – Stewart CLEGG
- 2001/14** **Bureaucracy vs. Adhocracy : a case of overdramatisation ?**
Fabienne AUTIER
- Parus en 2000**
- 2000/01** **Contrats psychologiques, justice organisationnelle et identification sociale dans les équipes dirigeantes des alliances stratégiques internationales**
Philippe MONIN
- 2000/02** **L’enseignement en ligne comme forme de E Business**
Thierry VOLERY
- 2000/03** **Espace et temps de l’objet de mode**
Gilles MARION
- 2000/04** **How do organizations come into existence? Towards an evolutionary theory of entrepreneurship**
Pierre-Yves GOMEZ – Thierry VOLERY
- 2000/05** **Online Business Development Services for Entrepreneurs: An Exploratory Study**
Daniel EVANS – Thierry VOLERY

- 2000/06** **Ownership Structure and Efficiency in the use of resources. The case of private firms**
Rodolphe DURAND – Vicente VARGAS
- 2000/07** **« J'ai rêvé d'un autre monde » : la mobilité professionnelle des cadres de l'entreprise vers l'économie sociale**
François MAYAUX
- 2000/08** **Rôles et rites de la communication luxueuse**
Gilles MARION
- 2000/09** **Essai d'opérationnalisation du concept de relation. Application aux constructeurs et équipementiers de 1 rang et fournisseurs de 2 et 3 rang de la filière automobile française**
Philippe PORTIER
- 2000/10** **The paradox of high reliability organizations : a Weickian perspective**
Christophe ROUX-DUFORT
- 2000/11** **Issues in new career management practices : insights from France**
Françoise DANY
- 2000/12** **Des propositions épistémologiques et méthodologiques pour repositionner les recherches en entrepreneuriat**
Alain FAYOLLE
- 2000/13** **Innovation strategies and international development**
Roland CALORI – Leif MELIN – Tugrul ATAMER – Peter GUSTAVSSON
- Parus en 1999**
- 1999/01** **Le conventionnalisme est-il un néo-structuralisme ? Eléments pour une réflexion épistémologique**
Olivier MASCLEF
- 1999/02** **Listening to practitioners, collective knowledge and theory**
Roland CALORI – Tugrul ATAMER – Pancho NUNES
- 1999/03** **Eléments de recherche sur la relation des PMI avec leur environnement. Un cadre d'étude : les systèmes productifs locaux**
Hugues SILVESTRE – Marie-Hélène PASTORELLO
- 1999/04** **The strategic management of small and medium-sized manufacturing enterprises. A proposal for a multi-criteria typology**
Hugues SILVESTRE – Régis GOUJET – Marie-Hélène PASTORELLO
- 1999/05** **The elaboration of a reconnoitring system. Performance as a space for co-defining a collective strategic representational framework**
Hugues SILVESTRE – Jean-Claude DE CRESCENZO
- 1999/06** **Managing change at Novotel : Back to the future**
Roland CALORI – Charles BADEN-FULLER

- 1999/07** **Links between Investment and Financing in entrepreneurial SMEs: are growth and equity structure the key factors? Some empirical evidence on the French case**
Loïc MAHÉRAULT – Rémy PALIARD
- 1999/08** **Developing collective intelligence and organizational learning. Lessons from the Silicon Valley**
Thierry PICQ
- 1999/09** **Strategic innovators and international development**
Roland CALORI – Leif MELIN – Peter GUSTAVSSON
- 1999/10** **Does choosing a section of the stock exchange matter in the IPO of SMEs?**
Loïc MAHÉRAULT – Bernard BELLETANTE
- 1999/11** **Des “produits libres” à la consommation comme art de vie : l’évolution du discours institutionnel de Carrefour (1976-1997)**
Benoît HEILBRUNN
- 1999/12** **Firm Selection: An integrative perspective**
Rodolphe DURAND
- 1999/13** **TotalFina+Elf, comment lutter contre l’évidence ?**
Gilles MARION
- Parus en 1998**
- 1998/01** **Contribution à l’étude des comportements entrepreneuriaux des ingénieurs français**
Alain FAYOLLE
- 1998/02** **Le G7 du Management à Lyon : un lieu d’échanges sur les pratiques managériales. Compte-rendu de la journée du 16 mai 1997**
réalisé par Bernard LAURENT
- 1998/03** **Fidélisation de la clientèle dans les services : l’apport de l’analyse des cartes de fidélité**
François MAYAUX
- Parus en 1997**
- 1997/01** **Les enjeux des responsables de la communication dans la grande entreprise**
Gilles MARION
- 1997/02** **Mesurer l’adhésion du public aux projets d’intérêt général : proposition d’une démarche**
Robert REVAT – Virginie MADIGNIER
- 1997/03** **M.C.O et modèles positifs des organisations : une esquisse critique (1)**
Pierre-Yves GOMEZ
- 1997/04** **Une clarification de l’offre d’implantation en marketing territorial : produit de ville et offre de territoire**
Laurence TEXIER

- 1997/05** **The influence of the support system on the entrepreneurial process**
Isabel SERVAIS – Alain FAYOLLE
- 1997/06** **La production supranationale en réseau : pour un nouveau concept de l'économie internationale**
Thierry COULET
- 1997/07** **L'interrogation philosophique, cœur de l'identité européenne**
Pierre MANENT
- 1997/08** **L'enseignement de l'entrepreneuriat : réflexions autour d'une expérience**
Alain FAYOLLE
- Parus en 1996**
- 1996/01** **Le contrôle dans les théories économiques des organisations**
Pascal LANGEVIN
- 1996/02** **La gestion internationale des ressources humaines : Où en sont les pratiques des grandes entreprises françaises ? Résultats d'une étude exploratoire**
Françoise DANY
- 1996/03*** **Unité et diversité du marketing**
Jean - Paul VALLA
- 1996/04** **S'implanter au Japon pour pénétrer le reste de l'Asie : Le cas des fabricants français de colles industrielles**
Christine DI DOMENICO – Sami SLIM
- 1996/05** **Management stratégique et psychologie cognitive. Synthèse des emprunts du management stratégique à la psychologie cognitive (Tome 2)**
Eric VOGLER
- 1996/06*** **Consumption values and brand attachment**
Benoît HEILBRUNN
- 1996/07** **Régulation et gouvernement des organisations. Pour une sociologie de l'action managériale**
David COURPASSON
- Parus en 1995**
- 1995/01** **Une approche cognitive du système concurrentiel : Le cas de l'industrie automobile**
Roland CALORI – Philippe SARNIN
- 1995/02** **Théorie des conventions : une formalisation en statique**
Pierre-Yves GOMEZ

*

Cahier de Recherche non disponible

- 1995/03** **Le gestionnaire de comptes clés dans les entreprises de biens et services industriels**
Catherine PARDO
- 1995/04** **Produits de ville. Première approche de l'offre en marketing territorial**
Laurence TEXIER – Catherine RAVIX
- 1995/05** **Une nouvelle approche de la diversification interne dans les entreprises de services**
Eric VOGLER
- 1995/06** **Une problématique sur les stratégies d'internationalisation des entreprises de services**
Thierry COULET
- 1995/07** **Le concept de produit et l'art de faire croire : La contribution du marketing aux "nouveaux"
produits de grande consommation**
Gilles MARION
- 1995/08** **La politique de dividende des entreprises moyennes cotées. Approche descriptive du cas français**
Bernard BELLETANTE
- 1995/09** **Histoire européenne et Management**
Fred SEIDEL
- 1995/10** **Management stratégique et psychologie cognitive. Un aperçu rapide de la psychologie cognitive
(Tome 1)**
Eric VOGLER
- 1995/11** **Les modalités de rationalisation de la décision d'octroi de crédit**
Lionel HONORE