

# **Politics in professional service firms: discursive control and struggle through the lens of hegemony**

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## **Abstract**

The transformation of professional service firms (PSFs) has attracted considerable scholarly attention, particularly as these organizations navigate tensions between traditional professional values and emerging managerial controls. While prior studies have mapped these shifts using frameworks such as archetypes, logics, and dyads, these accounts tend to understate the internal politics and related discursive struggles through which change is constructed, resisted, and reconfigured. This paper addresses that gap by introducing a discourse-theoretical perspective grounded in Laclau and Mouffe's (2001) theory of hegemony. Drawing on an ethnographic study of a UK law firm, we examine how firm leaders sought to stabilize a managerial framing of professional success through certain metrics and rankings, and how professionals responded by reinterpreting or challenging these framings in ways that reasserted professional values. The analysis reframes PSFs as arenas of ongoing struggle over the meanings and measures of success. In doing so, the paper highlights the discursive struggles that underlie hegemonic projects of organizational transformation in PSFs and calls for renewed attention to how hybrid forms are enacted and contested in professional contexts.

## **Keywords**

Hegemony, struggle, discourse, articulation, hybrid organizations, professional service firms

## Introduction

The transformation of professional service firms (PSFs) has attracted considerable scholarly attention, particularly as these organizations navigate tensions between traditional professional values and emerging managerial forms of control. Studies have documented how PSFs have moved away from collegial, partnership-based governance toward more corporatized structures featuring performance metrics, hierarchical oversight, and market-oriented strategies (Empson & Chapman, 2006; Faulconbridge & Muzio, 2009, 2021; Carter & Spence, 2014; Alvehus, 2018). Such developments have often been framed as the layering of market and bureaucratic principles onto an enduring professional values core (Cooper et al., 1996; Smets et al., 2017; Busco et al., 2017), as a hybridization of competing institutional logics (Thornton & Ocasio, 2008), or through conceptual frameworks such as archetypes (Greenwood et al., 1990; Cooper et al., 1996; Smets et al., 2017).

Existing accounts of the transformation of PSFs tend to foreground the coexistence and evolution of governance forms, as captured by ideas of hybrid logics or evolving archetypes. This leaves, however, the internal politics and struggles through which change is enacted, contested, and reconfigured in the background. In particular, as PSFs adopt more managerial controls and governance mechanisms, the key issue becomes not only which governance form is adopted, or which logics are dominant, but also how particular visions of success and professionalism are established and who has the power to define them. As Empson, Cleaver and Allen (Empson et al., 2013) show, the ‘sedimented’ forms of professional partnership described in work on archetypes and change in PSFs (see Cooper et al., 1996; Smets et al., 2017) emerge as a result of complex micro-dynamics as managing partners and management professionals seek to establish the legitimacy of more corporatized structures and associated understandings of professionalism. A body of literature has called for such micro-dynamics to be understood through the lens of discourse and discursive processes (Bévort & Suddaby, 2016; Kipping et al., 2019; Alvehus & Spicer, 2012; Contu et al., 2013), i.e., through analysis of the everyday ways in which meaning is produced, circulated, and reinforced. At its most basic level, discourse can be defined as language in use as a social practice (Fairclough, 1992). It refers to patterned articulations through which meanings are provisionally stabilised and come to be recognised as the ‘architecture of the social world’ (Jacobs, 2022). However, for Laclau and Mouffe (2001), such stability never equates to fixation; the openness and contingency of discourse, and the social world more broadly, is at the heart of their work. By extension,

discursive processes are powerful precisely because they define meaning in any context and seek to render certain identities, classifications, and modes of evaluation as natural or taken for granted. For example, within PSFs the change associated with more corporatized structures has highlighted how accounting technologies, rankings, and strategy narratives can serve not only to coordinate or monitor, but also to impose normative expectations, shaping what it means to be a ‘successful’ professional (Alvehus & Spicer, 2012; Carter & Spence, 2014; Faulconbridge & Muzio, 2021; Gendron & Spira, 2010; Anderson-Gough et al., 2000).

Given the multiple rounds of overlapping disruption that PSFs have experienced, in the past because of globalization and now de-globalization, recurrently due to re-regulation, and most recently because of the rise of artificial intelligence (Boussard, 2018; Boussebaa & Faulconbridge, 2019; Sabini & Paton, 2021; Armour & Sako, 2020), a deeper understanding is needed of the power of discursive processes to shape how PSFs change. As Empson et al. (2013, p. 817) note, one of the puzzles associated with the transformation of PSFs is how ‘the structures and systems in these firms may have become more corporatized, but the beliefs and behaviours associated with the traditional professional partnership persist’. Empson et al. (2013) address this puzzle at a structural level, examining how dyads between managing partners and management professionals enable change and the legitimization of particular beliefs, identities and myths. They pay less attention to how management dyads and the change they seek to legitimize are experienced and responded to by partners who are the targets of change. In particular, the transformations of PSFs documented in existing literatures seem likely to occur through complex, contested and often hidden political processes that a focus on archetypes, logics and the work of management professionals cannot reveal. A focus on discursive processes, we contend, can help reveal the way contested meanings and related discursive articulations produce new and often temporary settlements as part of changes towards more corporatized PSFs in which ‘traditional’ professional beliefs and behaviours persist, are reworked, and in turn unsettle, redirect and prevent the stabilization of new archetypes and logics. Paying attention to discursive processes provides, we argue, a way to take seriously the agency of professionals, and not just management professionals, in PSFs during periods of change, and extend analyses through a focus on the often messy political process of change. The paper, therefore, asks: *how can analysis of discursive processes advance understanding of struggles over meaning and control during periods of change in PSFs?*

This paper addresses this question through an ethnographic case study of a large UK law firm undergoing a transition in which the firm's leadership seeks to move toward more performance-based governance. The case reveals how accounting, and performance measurement systems and benchmarks, are deployed and contested. We show that these contests are not merely reactions to technocratic control but reflect deeper, politicized struggles over the meaning of success and future direction of the firm, revealing the fluidity and instability of what has been described elsewhere as hybrid forms of professional governance (Reay & Hinings, 2009; Smets et al., 2012). By exploring the role of organizational politics and discursive struggle in PSFs, we contribute to a growing body of work that interrogates how discursive processes underpin the transformation of professional organizations, particularly in contexts marked by hybrid and contested governance forms (Alvehus, 2018; Carter & Spence, 2014; Greenwood et al., 2017). We show that periods of transition are marked not only by structural or institutional shifts, but by political processes in which competing visions of success are articulated, challenged, and only provisionally settled. To analyse these dynamics, we draw on Laclau and Mouffe's (2001) discourse theory of hegemony which conceives social orders as contingent articulations of meaning achieved through discursive struggle. This lens allows us to see organizational change not as a linear transition between governance models, but as an unstable process of discursive contestation, in which key terms such as 'success' and its relationship to 'professionalism' are disputed and only ever provisionally fixed. This perspective offers a novel way of theorizing the dynamic, unstable, and contested nature of changes in governance in PSFs with change emerging through ongoing hegemonic contestation.

The paper proceeds as follows. We begin by reviewing scholarship on the transformation of PSFs, highlighting both structural shifts and an emerging focus on internal meaning-making and contestation. We then show how a focus on politics complements this literature by examining the discursive processes through which change is contested, and we introduce Laclau and Mouffe's (2001) theory of hegemony to theorize PSFs as contested discursive arenas. The methodology is presented next, followed by an analysis of a UK law firm in which firm leadership sought to rearticulate the definition of firm success. Here, we trace how accounting-based performance mechanisms and benchmarks were central to a vision of success, and how partners responded through counter-articulations grounded in professionalism and its associated values. We conclude by outlining how this perspective reframes PSF transformation as an ongoing hegemonic struggle in which actors deploy

competing articulations, one managerial and financialized, and the other professional and collegial, to seek to secure closure of the meaning of success.

## The transformation of PSFs

### *Professional autonomy, managerialism and financial control*

Over the past three decades, research has documented a steady managerialization and financialization of the professions, and PSFs in particular (Cooper et al., 1996; Faulconbridge & Muzio, 2009, 2021; Smets et al., 2017). The traditional ideal of professional autonomy, defined as ‘the freedom to choose problems on which to work and to pursue them independently of directives from anyone except the precepts of [professional] discipline’ (Bailyn, 1985, p. 132), has been challenged by the emergence of hierarchical management structures, functional specialisation, and the use of financial budgets and targets as central tools of governance (Greenwood & Empson, 2003; Empson & Chapman, 2006; Bévort & Suddaby, 2016; Krachler & Kessler, 2023).

To explain the evolution of PSFs, scholars have developed frameworks that map structural change and the growing influence of managerial and financial logics. The concept of organizational archetypes sheds light on the shift from the professional partnership (P2) form to the managed professional business (MPB) (Greenwood et al., 1990; Cooper et al., 1996; Smets et al., 2017). The P2 form reflects Freidson’s (2001) ‘third logic’ of professionalism, involving ownership and governance by senior professionals who retain autonomy and resist bureaucratic control. By contrast, the MPB model reflects corporate-style leadership, performance-based reward systems, and formalized strategic planning (Cooper et al., 1996; Smets et al., 2017). The key argument in existing literatures is that new governance practices are layered onto existing professional logics through a process of sedimentation, producing new organizational forms that respond to both professional logics and the managerial imperatives associated with the latest forces buffeting PSFs.

Scholars thus increasingly recognize that hybridization is the new norm for PSFs, with professional and managerial elements coexisting in layered and often uneasy combinations (Smets et al., 2017). This has prompted growing interest in how hybrid governance forms emerge and how professionals interpret and experience shifting boundaries between professional and managerial control (Adams et al., 2020), with implications for the dynamics

of organizational forms. Empson et al. (2013) illustrate how such hybrid forms emerge by focusing on the institutional work of a dyad: managing partners and management professionals in large international law firms. They reveal how change involves intensive forms of institutional work that seeks to draw on the different capabilities of managing partners and management professionals such as Chief Operating Officers. Institutional work involves undermining the existing assumptions and beliefs of partners, advocating for change, reconfiguring professional identities and then sustaining change through policing and mythologizing. Empson et al. (2013) show, then, that the move to more corporatized PSFs involves those leading change not only introducing structural adjustments to the governance of PSFs but also transforming ideological currents and interpretive schemes that make new governance arrangements coherent and actionable (Ranson et al., 1980; Cooper et al., 1996). Like in the majority of studies of the transformation of PSFs, Empson et al. (2013) focus on the work of those leading change and in ‘management’ positions. This reveals the delicate political process that firm leaders negotiate. To further understand what change involves and to explain the characteristics of the outcomes of change, requires, however, more than the work and objectives of firm leadership to be analysed. In addition, the interpretations, experiences and responses of non-management partners as the core professional community in PSFs needs to be incorporated. This means analysing the evolving meaning-making and uncertainty associated with change and hybrid forms from both the perspective of firm leadership and non-management partners and, crucially, accounting for the effects of interactions between the two groups. This gap motivates the following discussion, which foregrounds the discursive and political dimensions as a lens through which the micro-scale complexities of change and its outcomes in PSFs can be understood.

### *Foregrounding discourse and politics in PSF transformation*

A well-established body of literature questions whether approaches such as the organizational archetypes literature sufficiently capture the discursive and political nature of organizational change (Alvehus & Spicer, 2012; Contu et al., 2013; McCabe et al., 2021), there being criticism that studies ‘sanitize’ the change process (Dawson & Buchanan, 2005). In response, a focus on power and the micro-politics of organization has developed (Fleming & Spicer, 2014; Mumby et al., 2017; Thomas & Davies, 2005), challenging technocratic accounts of management that detach organizational control from its political and discursive foundations (Knights & McCabe, 1998). This work highlights how narratives shape the exercise of power within organizations

and are inevitably contested and unstable (Fleming & Spicer, 2014). For example, Thomas and Davies (2005) show how the discourse of New Public Management (NPM) in UK public services, closely paralleling developments in PSFs, focused on ‘the political contest over meanings’ (Thomas & Davies, 2005, p. 700). The dominant managerial view was not simply overlaid into organizations but subject to political processes of legitimization and resistance, particularly around the meanings of public sector professionalism and identity. In short, attention is drawn to how changes in organizations involve the production of the ‘appropriate individual’ (Alvesson & Willmott, 2002), this being an ongoing discursive construction rather than a settled category, the result being more instability than stability in the new forms of organization that emerge.

The literature on the discursive and political nature of organizational change is a response to studies, such as those of hybridization in PSFs, that depict change as a process of reconciliation or layering that produces compromise, adaptation, and new forms of stability (Reay & Hinings, 2009; Smets et al., 2012; Alvehus, 2018); the very term ‘sedimentation’ suggesting new practices settling smoothly over those that preceded them. Critics argue such depictions underplay the contested and unstable processes through which meaning and authority are recurrently constructed and disrupted as organizations change (Alvehus & Spicer, 2012; Ezzamel & Willmott, 1998; McCabe et al., 2021). Hence the argument is that studies too often do not fully represent both how change happens and the temporary characteristics of the new organizational forms that emerge. In the literature on PSFs, whilst studies acknowledge tension (Bévort & Suddaby, 2016; Empson et al., 2023) or explore how actors navigate competing demands to preserve organizational coherence (Reay & Hinings, 2009; Smets et al., 2012), the emphasis typically falls on the work of firm leadership, or professionals’ adaptive capacity, and the institutionalization of new hybrid solutions that restabilize governance (e.g. Dunne et al., 2022). Far less attention is paid to the ongoing struggles over whose interpretations of success, and its relationship to professionalism, prevail and how this effects organizational forms such as MPBs. Yet such struggles are recognized as central to change in empirical work on PSFs.

For example, Kipping, Bühlmann, and David (2019) demonstrate that, in the context of elite consulting firms, narrative framing plays a crucial role in shaping internal hierarchies and career trajectories, highlighting how meanings of success, and its relationship to professionalism, remain fluid and contested – a dynamic that challenges portrayals of hybrid

forms as stable settlements. In the context of the spread of managerialism and financialization (Cushen, 2013) described in studies of P2 to MPB, increasing reliance on accounting metrics and financial performance indicators to define professional value and guide strategic decisions has been shown to involve political processes of legitimation and resistance that results in more instability than typically portrayed by descriptions of hybrid MPB forms (Froud et al., 2006; Faulconbridge & Muzio, 2009). Performance measurement systems, once peripheral, become central to PSF governance, shaping how success and worth are understood within professional hierarchies (Alvehus & Spicer, 2012; Brivot & Gendron, 2011). Within this context, accounting is not a neutral administrative tool but a political and discursive technology of governance (Hopwood, 1987; Miller & Rose, 1990; Roberts, 1991). Devices such as dashboards, budgets and profitability metrics are central to how managerial authority is articulated and enacted. They do more than record performance; they are used by managers to seek to define what counts as success, who is seen as valuable, and how alignment is judged. As Ezzamel, Robson, and Stapleton (2012) observe, the ‘logics of budgeting’ embed assumptions about value, accountability, hierarchy, and worth, reconfiguring professional recognition in the process. Accounting technologies thus become tools of articulation through which managerial priorities are translated into normative expectations, reshaping what it means to be a successful professional (Galanter, 2005; Tidmarsh, 2022). These developments are associated with contested discursive arenas in which professionalism and managerial control are continuously negotiated through political processes of legitimation and resistance.

Viewing PSFs as pluralist settings, where ‘concrete modes of rule will be in struggle with each other’ (Clegg et al., 2006, p. 331) thus opens analytical space to examine the contested political and discursive processes that underlie change and affect the dynamics of so-called hybrid PSF organizational forms. By taking account of instability that results from political and discursive processes it then, in turn, becomes possible to better understand the temporary settlements that emerge as PSFs change in response to new pressures. Here we propose that Laclau and Mouffe’s (2001) conceptualization of *hegemony*, as a theory of politics concerned with how social orders are discursively constructed and stabilized, offers a useful framework for analysing the processes underlying transformations within PSFs.

## **Hegemonic contestation: a discursive-political approach**

The concept of hegemony has long been used to explore and explain power relations in organizational life. In Gramsci's (1971) original formulation, hegemony described how ruling groups in society secure dominance not simply through coercion but through the active consent of subordinates. Later critical scholars portrayed hegemony as continually created and contested by actors: 'Hegemony is... a process of *struggle*, a permanent striving, a ceaseless endeavour to maintain control over the "hearts and minds" of subordinate classes' (Miliband 1982, p76, cited in Ransome, 1992). This interpretation places emphasis on conscious human agency and reflection in power relations, portraying hegemony as something created, maintained and contested by actors. This understanding accords with Cooper et al.'s (1996) concept of interpretive schemes and adds a focus on the process of meaning-making and fixing, which is missing from many prior conceptualizations of change in PSFs.

Building on but moving beyond this Gramscian conception, Laclau and Mouffe's (2001) reformulation of hegemony provides a valuable framework for examining how hegemonic narratives are enacted and contested in organizational settings (e.g. Contu et al., 2013; Palpacuer & Seignour, 2020). Their theory is founded on recognition of the ontological dimension of antagonism, which Mouffe (2013) terms *the political*. In simple terms, this poststructuralist position asserts that all social arrangements are open, contingent and contested. The implication is that any change process in PSFs will be *political*, i.e., open, contested and contingent on the efforts of different groups to establish a hegemonic narrative. This ontological stance underpins their conceptualization of *politics*, as distinct from *the political*, as 'the ensemble of practices, discourses and institutions that seeks to establish a certain order and to organize human coexistence' (Mouffe, 2013, pp. 2–3; P. Thomas & Hewitt, 2011). Analyses that draw on Laclau and Mouffe's (2001) approach thus seek to understand the *politics* associated with any situation, such as transformation in a PSF, as way of explaining the open and contested process and its implications. Analyses seek to explain hegemony as struggles enacted through discursive articulations in which actors seek to establish order through meaning.

In the context of PSFs, the logics of managerialism and financialization can be seen as discourses that stand in antagonistic relation to the 'logic' of professionalism (Freidson, 2001). Assuming the political ontology of antagonism, these logics become the focus of politics,

played out through discourse and articulatory practices that attempt to ‘dominate the field of discursivity’ (Laclau & Mouffe, 2001, p. 112). To analyse politics, Laclau and Mouffe (2001) suggest focusing on the use of *signifiers*, that is, key words or symbols such as ‘quality’ or ‘excellence’ that come to stand for broader ideas. They argue that examining how signifiers acquire meaning helps to reveal the *chains of equivalence* through which meaning is fixed. Chains of equivalence link signifiers to other ideas in efforts to stabilize meaning. When a signifier becomes the point around which others are organized, it functions as a *nodal point*, anchoring meaning within a hegemonic articulation (Laclau & Mouffe, 2001). Crucially, Laclau and Mouffe (2001) emphasize that efforts by one group to turn a signifier into a nodal point are always contested by other groups. Hence politics involves agents promoting *counter-chains of equivalence* that link a signifier to different ideas and, in the process, generate division and opposition, destabilizing the nodal point and offering an alternative meaning. From this perspective, organizational change involves not only the rearticulation of existing interpretive schemes but also attempts to influence those of others, particularly those in opposition, as part of ongoing political struggles to establish or defend a particular organizational order.

Laclau and Mouffe’s (2001) framework has been applied within organization studies to explore political processes between different interest groups, particularly in contexts such as social movements or temporary alliances (for example Spicer & Sewell, 2010; Contu et al., 2013). However, its application to the internal political processes of organizing remains limited. Yet interest groups exist within organizations, including PSFs, though their boundaries are often blurred and fluid, conditions that themselves can become the focus of hegemonic struggle (Thomas & Hewitt, 2011). In what follows, we demonstrate how managerial attempts to construct *success* as a *nodal point* within PSFs were met with resistance and *counter-chains of equivalence* grounded in values associated with professionalism (c.f. Empson & Chapman, 2006; Alvehus & Spicer, 2012; Freidson, 2001). This framing positions PSFs as arenas of discursive struggle, where meanings are only ever temporarily fixed. These discursive struggles are embedded in everyday organizational practices - accounting systems, performance dashboards, and strategic narratives - which become key sites through which meanings are set, reinforced, reinterpreted, or resisted (c.f. Ezzamel et al., 2012; Chenhall et al., 2013; Palpacuer & Seignour, 2020). To begin the analysis, we next set out our methodology.

## Methodology

### *Using hegemony analytically: a discursive-narrative orientation*

To explore how hegemonic discourses are constructed, contested, and potentially destabilized within PSFs, our study adopts a discursively informed ethnographic approach. While grounded in observation, documents, and interviews, the analysis is guided by an analytic vocabulary grounded in Laclau and Mouffe's (2001) theory of hegemony, as adapted by organizational scholars including Contu et al. (2013) and Walton and Boon (2014).

Rather than applying a procedural discourse analysis or formal coding regime, we follow Palpacuer and Seignour's (2020) argument that political struggles are best understood through a narrative structure. We therefore present the empirical material as a temporally unfolding account of contested meaning-making within the firm rather than as a static set of thematic categories. We examine the discursive processes through which the signifier 'success' is articulated via financial devices, benchmarks and contribution models, into a chain of equivalence. This chain of equivalence articulates a managerial vision of success, but also provokes disruptions that reveal alternative discursive formations, grounded in a counter-chain of equivalence based in professional autonomy and collegiality.

### *The case*

This study is based on an extended ethnographic engagement with Johnston Stevens, a large UK corporate law firm undergoing a period of strategic transformation. Rather than presenting Johnston Stevens as a representative case, we treat it as a *revelatory site* (Yin, 2009) that illuminates the contested dynamics of organizational transformation in PSFs. Over 13 months of fieldwork the first author gained sustained access to multiple layers of the organization. Data were generated through (a) participant observation (b) attendance at over 60 internal meetings lasting from 30 minutes to a full day (c) access to firm documents including board and division papers and minutes, conference papers, and explanatory documents for firm processes, and (d) 42 semi-structured interviews with partners (including firm leaders) and senior managers lasting between one and two hours. In addition, informal conversations, reflective fieldnotes, and immersion in the firm's everyday rhythms allowed for deep insight into the tensions and dynamics surrounding organizational change. The study received ethical approval from the first author's university procedures. The firm's management committee granted access to

documents, and approved observational data gathering, interviews and informal conversations. All participants were informed of the study's nature and purpose and gave individual consent. The names of the firm and all participants used in this paper are pseudonyms.

Our approach was not to test predefined hypotheses, or to code into fixed categories, but to trace how meanings of success were articulated and contested at Johnston Stevens. The ethnographic process was iterative and reflexive: observations prompted interpretive questions, which were deepened through interviews and document analysis. This approach surfaced how meanings of success were constructed, circulated, contested, and rearticulated over time within the firm. Further, it revealed how accounting mechanisms and market-based benchmarks became entangled with these shifting articulations of success, and how senior professionals (partners) engaged with and reinterpreted them in their own discursive responses.

As the study evolved, our analytic strategy was increasingly informed by the theoretical vocabulary of hegemony (Contu et al., 2013; Laclau & Mouffe, 2001), particularly in understanding how success was discursively framed. These theoretical constructs were not imposed *a priori* but emerged through the interplay between field encounters and theoretical reflection. The approach sought to remain close to the lived texture of organizational life while bringing discursive contestation, or politics, into analytic view. Concepts such as signifiers and chains of equivalence were not applied as coding categories but used to sensitize our reading of how contested meanings emerged, stabilized, and were reworked over time (Van Maanen, 1979). In this sense, the study followed a reflexive and theoretically embedded ethnography (Van Maanen, 1979), using discourse-theoretical concepts as a lens through which to interpret hegemonic struggle in organizational life.

Throughout the analysis, care was taken to retain the narrative and situated character of the fieldwork, presenting data as part of an unfolding story of contestation and temporary closure of meaning. This orientation reflects the view that discursive dominance and challenge in professional organizations are not static conditions, but precarious achievements, continuously enacted and reworked in discourse and practice (cf. McCabe et al., 2021). The empirical materials are therefore presented to show how the firm's leadership sought to define success through the articulation of performance metrics and benchmarks, and how partners variously accepted, reinterpreted, or rearticulated these moves.

## **Findings: hegemony at Johnston Stevens**

This section presents a temporally sequenced analysis of how the meaning of *success* was constructed, contested, and partially stabilized as a *nodal point* at Johnston Stevens. The analysis unfolds in three parts. It begins with how the firm's leadership sought to articulate success as a nodal point through a *chain of equivalence* linking accounting metrics and market-based benchmarks. It then traces how 'line' partners (those not in leadership positions) rearticulated or reinterpreted success through a *counter-chain of equivalence* grounded in ideas of autonomy, self-determination and collegial decision-making, thereby destabilizing the nodal point created by the firm's leadership. Finally, it explores how the leadership responded to that *counter-chain of equivalence* through renewed articulations linking growth narratives with contribution metrics in an effort to re-establish success as a nodal point which suited their strategic vision for the firm. Through this analysis, we show that accounting metrics and market benchmarks were mobilized by the firm's leadership not merely as instruments of measurement, but as discursive resources linked with other articulations in attempts to secure a hegemonic articulation of success. In line with Laclau and Mouffe's (2001) ontology of the *political*, we also show that these attempts were inherently unstable and contested, allowing only temporary settlements of meaning.

### *Constructing success: metrics, market, and merger*

At the time of the study, Johnston Stevens had already transitioned to a limited liability partnership (LLP) structure and adopted a corporate governance model, with an executive comprising the Chairman, Managing Partner and management committee (the 'firm's leadership') supported by functional management layers (finance, HR, marketing). While this structural transformation reflected broader trends of managerialization in PSFs, it also facilitated a deeper symbolic shift: the attempted articulation of a new hegemonic discourse of *success*. This was not merely a technical adjustment in governance, but a discursive project aimed at redefining the criteria of success in the firm.

Success is an open signifier, a term whose meaning can be variously constructed and filled. The firm's leadership sought to define success with content aligned with a managerial and financialized logic. This was articulated through chains of equivalence built around metrics and interpretations of external benchmarks such as league tables and rankings published by The Lawyer, Legal Business, Legal 500, and Chambers, being the recognized 'legal press'.

Accordingly, metrics including turnover, profit margin, and the number of practice specialisms ranked as ‘tier 1’ in Legal 500 and Chambers became part of the discourse of success. By articulating success around such metrics and benchmarks (collectively ‘measures’), which were measurable, externalized representations of the firm’s worth that were both visible and commensurable (Callon, 1998; MacKenzie & Millo, 2003; Muniesa, 2014) the firm’s leadership sought to create a nodal point to discursively anchor the meaning of success in a way that stabilized an emerging managerial discourse of performance, legitimacy, and strategic aspiration (Glynos & Howarth, 2007). This strategic positioning was formalized in the firm’s business plan, where future aspirations were defined by desired movement within these measures. At a partners’ meeting which took place shortly after these measures were released (and early in the period of study), and used by the Chairman:

‘[Showing slide of The Lawyer magazine ranking by turnover] This shows the top 20 firms by turnover... [W]e are slightly behind [Firm A] but the point to be taken from this is how we now are part of the big 5...’

‘[Showing slide of the Legal Business magazine top 100] Brian [finance director] would say [profit] margin is the most important... [Firm B] who are one of our biggest rivals are not as impressive – our margin is [Z]% and they are only [Z/2]...’

The message embedded in these presentations was clear: success was articulated as equated with scale, margin, and rank, verifiable by external measures justifying and stabilizing the emerging managerial imaginary of success. A chain of equivalence was constructed that linked present and future upward movement in these measures with internal strategy, financial performance, and ultimately, firm identity, around which partners could be mobilized:

Chairman: ‘[Lists number of tier 1 ratings]... We should be proud... But... in line with our strategic aspirations we must aim to improve... We currently lie fourth... Let’s aim to be second next year.’

These linkages did not simply provide strategic direction; they performed discursive work, helping to suture the signifier ‘success’ to a specific set of measurable outcomes as a means of mobilization, connecting groups and individuals in the firm around a common meaning (Contu

et al., 2013). The chosen measures became more than tools, they became instruments of closure, seeking to stabilize meaning and crowd out contestation. The measures were not descriptive, they were prescriptive, establishing the standard against which the firm, its divisions, and its partners, were to be judged. In turn, this logic translated into a series of internal accounting practices. The firm's management committee, assisted by others in functional management positions, set revenue growth targets, tracked division-level contributions, and used dashboards and financial reports to produce a regular stream of comparative data. In sum, these and other measures embedded the dominant hegemonic definition of success into everyday practice.

By the end of the year in which the new goals were introduced strong revenue growth was narrated by the firm's leadership as validation of their approach. This enabled the firm's leadership to establish a settled, though ultimately temporary, meaning of success as a nodal point. Yet the system's dependence on relative comparison quickly became apparent, the Chairman reflecting in a partners' meeting shortly after year end:

'[Last year] was our year. We had significant growth ... The question is: whose year will this year be? [Firm X] are progressing ... [Firm Y] taking over [Firm T] has moved them from £[A]m to £[B]m [of revenue]. There is talk of them taking over [Firm U] which would make them a £[C] million firm. There are rumours that [Firm V] are in discussions with [Firm W], a big US firm. The accountants are coming in [as competition]. So, we can't assume things will stay as they are ...'

Here, we see a subtle shift: organic growth of the firm through the endeavours of partners was no longer considered by the firm's leadership as sufficient to maintain competitive standing. Competitors' mergers and acquisitions (taking over rival firms) had realized significant incremental revenue, resetting the comparative landscape. In response, at the same meeting, the Chairman introduced the possibility of merger with another firm, positioning it not as a departure from the existing strategy, but as a natural extension of the existing chain of equivalence articulating success:

‘We must keep on track and keep pace with the rest of the market ... [W]e may at some stage need to look at [a] merger to keep at the top of the market ...’

At first glance the Chairman’s claim appeared to be coherent: success was articulated through a set of meanings: growth (through merger) leading to climbing rankings (prestige), and increased profitability. These measures coalesced into a dominant strategic imaginary, promising clarity of purpose, and coalescing around an ambition to grow. However, internal contradictions soon emerged. While the discourse gained traction within formal arenas of communication controlled by the firm’s leadership, it produced tensions and misalignments elsewhere. In the next section, we trace how this attempt to create hegemonic closure around growth and merger was met with discomfort and contestation, and revealed the limits of efforts to establish a stable nodal point.

#### *Emerging resistance: contesting the meaning of success*

Despite efforts by the firm’s leadership to consolidate the signifier success through chains of equivalence to financial metrics, external benchmarks, and merger-driven growth, this discourse did not go uncontested. Partners articulated an alternative vision of success, grounded in a counter-chain of equivalence connecting profitability, collegial ownership, and shared decision-making - values historically associated with Freidson’s (2001) conception of professionalism and the professional partnership model (P2). This was not a loud rebellion, but a dispersed, counter-articulation, quietly undermining the coherence of leadership’s hegemonic articulation. Resistance manifested in subtle discursive forms, including the reinterpretation of corporate ambitions, indirect critique of managerial rationalities, and selective expressions of compliance that allowed partners to preserve autonomy while avoiding direct confrontation. While the firm’s leadership emphasized turnover (total revenue) and merger, many partners articulated profitability as a more appropriate measure of success:

Alex: ‘Turnover doesn’t concern me but profit does ... We could bolt on turnover by merging with [Firm A] and [Firm B] and that would add [Y] of turnover or something, but that wouldn’t make us more successful because it would dilute profitability. So profitability is the sole measure [of success].’

Here, success is framed not in terms of firm turnover, but financial efficiency – challenging and disrupting a key part of the chain of equivalence constructed by the firm's leadership. Partners, through their focus on profitability, progressed toward an alternative articulation of success, questioning the alignment between what was 'good for the business' and what was meaningful to the partners as professionals, as exemplified in this conversation during an informal partner lunch that took place after the meeting at which the Chairman had introduced the merger narrative:

Jordan: 'There are two ways of looking at it. If... you want to grow... what is the thing that the firm... should do? ... Possibly a merger with a big international firm...'

That might be the right thing for the business but that doesn't take into account that we are all individuals, who own this business, and we all have our own individual requirements, which may well be different from what's good for the business as an abstract thing.'

Megan: 'I think that needs to be tested... What's good for the business might tell you one thing but... individuals don't want that ... The books will say: bigger is better. The bigger the law firm, the more profit you will make.'

Nathan: 'And the other problem is [the alternative] is perceived as being unambitious.'

Here the partners challenged the empty abstraction of success as 'what is good for the business' as something that fails to capture the subjective realities of the partners. The conversation cements the importance of discourse in PSF politics as partners articulate their refusal to accept the link between revenue growth and success without interrogation against alternative professional values that emphasize collegiality (as participation in decision-making), self-determination and autonomy. We also see partners navigating pressures to embrace the firm leadership's discourse of success, the pressures experienced by partners as attempts to stifle dissent:

Jordan: 'People won't say: I'm not that bothered about making more money because I'm happy with what I have and I don't want to have to loads more pressure on [me]. But people are scared to say that because they think that goes against what...'

Nathan: '...the corporate image and...'

Jordan: '...the corporate image and the high performing business, the overall strategic value and all that shit that we get.'

These exchanges reveal the strength of feeling against the leadership's articulation of success - what Mouffe (2013) emphasizes as the political nature of subject formation, where discourses not only organize meaning but delineate legitimate subject positions (McCabe et al., 2021). Here, partners may not have dissented openly but instead voiced a counter-chain of equivalence in smaller, more private arenas. What was being resisted was not merely a strategy but the subject positions that the strategy created for partners - a specific construction of what it means to be a legitimate and successful professional and its link to being 'ambitious for the firm as the pursuit of' ever larger revenues. Further, the firm's independence (in contrast to merger and external growth) became central to an alternative vision of success, articulated through a counter-chain of equivalence linking collegial decision-making, self-determination and autonomy (Freidson, 2001). Partners emphasized the preservation of influence (a core element of autonomy and self-determination), and confidence in the existing firm's resilience, citing its ability to 'weather the storm' without sacrificing these core values:

Finlay: 'We've been through tougher times before. We don't need to merge to survive - we have what we need to ride this out.'

In sum, partners constructed an alternative discourse of success through a counter-chain of equivalence linking success to profitability, autonomy, and co-ownership, in contradistinction to the hegemonic discourse pursued by the firm's leadership. This was not merely a disagreement over measures and merger, but a deeper contest over professionalism and the firm's purpose, mediated through discursive struggle. The resulting rejection of the merger proposal at a subsequent partners meeting was an assertion of professional subjectivity against the expansionary managerial discourse. However, reflecting Laclau and Mouffe's (2001) view of hegemony as a process never fully complete, in the next section, we explore how the firm's leadership responded - extending accounting metrics into the fabric of daily professional life as they sought to reassert their discursive articulation of success.

### *Discursive contestation: metrics, misalignment, and marginalization*

The partners' counter-articulation of success, accompanied by the rejection of merger, did not remain stable for long. In response, the firm's leadership extended the use of accounting-based control systems, including budgets, dashboards, and contribution metrics to double-down on their revenue focused articulation of success. Crucially, these systems did not merely describe performance; they classified, ranked, and judged - embedding firm leadership's strategic narrative into daily routines. This transformation began with the Chairman's response to the rejection of merger:

(Speaking at a partners' meeting after the merger proposal was rejected) 'Where do we go from here [now that the merger has been rejected]? ... If we believe we need to be in the top [X] to execute our business plan then we are at risk ... we need to do more than organic growth to retain our position at number [Y] ... If we are going to achieve our objectives, we need not just growth, but *dynamic* growth ...'

An email from the Chairman followed, asserting that, at the partners' meeting, there had been an agreement to pursue a strategy of 'dynamic growth', reiterating the ambition to be the 'top commercial law firm' in terms of turnover, profitability, and rankings. This was swiftly operationalized through the adoption of 'stretch' targets for divisional budgets, reframing dynamic growth as both expectation and obligation:

[Board Minutes] The board agreed that we should aim for a budget that is stretching ... To achieve that we would need a revenue budget at around £[X]m... [I]t was agreed that a number of divisions should be asked to review their budgeted fee income [upwards to help meet the budget].

Here, success was articulated in a new chain of equivalence that linked firm ambition, the pursuit of dynamic growth, and measures that constituted 'stretch'. Following the setting of divisional budgets as targets, divisional performance reporting structures reinforced this order, culminating in the public 'outing' of divisional performance after year-end:

Department Head (email): 'I attach the final set of statistics, for the department and each division, up to the end of [the financial year] ... At divisional level, both [Division A] and [Division B] exceeded budget (107 and 104% respectively), but ... [Division C] were unable to overcome their budget deficit and ended at 92% ...'

This reporting enabled comparison, producing a ranked order in which divisions were discursively positioned as aligned, compliant or deviating from the new articulation of success. 'Meeting a stretch budget' was now part of the local divisional shorthand for ambition, strategic alignment and ultimately success; failing to do so became shorthand for underperformance, deviation and failure. Further, and again using measures to support their expanded chain of equivalence which articulated success, the firm's leadership redefined the method of evaluation of divisional performance to being not only meeting budget, but also meeting a new metric, *net contribution*. Prior to this *gross profit* had long been used as the method of divisional reporting. Gross profit reflected a collective partner ownership model, part of the 'logic' of professionalism (Freidson, 2001) by excluding partners' profit shares from divisional costs, instead treating partner profit shares as returns to owners rather than akin to employee costs. In replacing gross profit with net contribution, the firm's leadership sought to disrupt the partner's counter-chain of equivalence of success, arguing that the gross profit model hitherto used would fail to encourage the pursuit of the newly adopted manifestation of success, dynamic growth:

Chairman: '[Gross profit] is a model that doesn't encourage dynamic growth. It encourages a status quo ... Because if you ... try and cut a [non-partner lawyer] out of the [division] team ... you can increase or maintain your gross profit doing that, but the problem is that doesn't move you forward. The only thing that will move you forward is if you have more customers.'

The new measure, net contribution, treated partner profit shares as costs as if they were employees rather than owners. This move challenged their professional identity, transforming collections of partners (in divisions) from collective owners of the firm into cost centres whose value had to be justified by reference to divisional net contribution. In so doing the leadership sought to disrupt and fragment the counter-chain of equivalence based on professional values

previously articulated by partners which had led to the rejection of merger. An email from the Managing Partner reinforced this shift:

‘The [leadership] have been looking at how we better measure divisional performance ... [W]e have concluded... net contribution measure is more tangible [than gross profit]. Net contribution comprises divisional fee income less (a) divisional direct costs (salaries, training etc) and (b) divisional partners’ profit shares. What remains is the division’s *contribution* ...’

Further communications to division heads made this explicit:

[To Lesley] ‘At [X]% contribution, [your division last year] was just shy of the firm [average] contribution level of [Y]%, so an acceptable performance ... If the division achieves budgeted fee income ... then it should be very close to achieving the firm wide contribution level.’

...

[To Robert] ‘At [Z]% contribution, [your division last year] was unfortunately considerably below the firm [average] contribution level ... The division needs to be getting more from its senior people and ultimately growing fee income significantly.’

These communications did more than report outcomes, they discursively constituted partners and their divisions as subjects positioned within a hegemonic articulation of success (or failure) determined by a single metric and its link in a chain to dynamic growth. Yet, as earlier sections showed, many partners experienced these classifications as articulations of meanings they contested. However, unlike the outright rejection of merger, in this case their responses were marked by ambiguity: appearing to conform while subtly questioning the underlying assumptions. Rather than openly rejecting the new goal of dynamic growth, and the net contribution metric said to support it, partners increasingly engaged in discursive reinterpretation and ironic distancing:

[Sonia] ‘So we’ve been told we have to chase dynamic growth. I’m not sure we are doing that as such, but we do repurpose it when we need to get more people in [to the division] … Before we had to demonstrate the need, now we do that by saying it’s needed for dynamic growth and hey presto!’

...

[Jack] ‘Net contribution is the fine young thing. So we celebrate firm profits, as we should, and they are then divided between us as a collective. But net contribution then hits us around the head in the division as our profit shares reduce that. So, we kinda feel bad. But not for long as once the money’s out and in my account it’s not going back in, and we re-promise [growth] for the coming year!’

This enabled partners to maintain surface legitimacy within the new performance regime while preserving a measure of professional autonomy. Rather than accepting leadership’s rearticulation of success and its associated chain of equivalence (dynamic growth and net contribution), many partners simply reframed their actions and associated contributions strategically while privately questioning the premises of dynamic growth. Accounting systems thus became key sites of contestation, not fixed frameworks, but arenas where meanings remained fragile and contestable. The measures exerted pressure, but the establishment of success around this new nodal point, and the hegemonic closure that appeared to offer, was precarious, vulnerable to ironic rearticulation and subtle forms of resistance.

## Discussion

Much of the existing literature on the transformation of PSFs has focused on structural shifts, primarily the transition from professionalism and partnership (P2) to Managed Professional Business (MPB) archetypes (Greenwood et al., 1990; Cooper et al., 1996; Smets et al., 2017). Studies of change have been framed in terms of archetype transitions, depicting the movement from one form to another as a largely evolutionary process (Greenwood et al., 1990; Cooper et al., 1996; Smets et al., 2017). Within this view, the rise of managerialism and financialization is portrayed as an adaptive response to external market forces that render traditional modes of professional organization increasingly untenable (Faulconbridge & Muzio, 2009; Alvehus & Spicer, 2012). More recent work has complicated this picture, showing that change involves ongoing negotiation and hybridization rather than a clean replacement of one archetype or logic

by another (Smets et al., 2012; Adams, 2020). And studies have identified the role of firm leadership in negotiating the change and the micro-dynamics of the change work (Empson et al., 2013). Yet even these accounts tend to view change as a process of reconciliation among competing logics, paying limited attention to the contested, political and discursive processes through which meaning is constructed, challenged and provisionally stabilized within professional partnerships. The fluid and contested nature of the meaning-making processes remains underexplored, leaving gaps in understanding of both the internal dynamics of PSFs as they respond to recurrent disruptions, and of how these dynamics influence the outcomes of change and revisions to the organization and governance of firms.

To address these gaps, this study examines how discursive processes underpin the contested construction of meaning during periods of change in PSFs. Underpinned by Laclau and Mouffe's (2001) ontology of *antagonism*, the analysis demonstrates how groups respond to attempts to transform PSFs by articulating competing meanings through discourse. Drawing on Laclau and Mouffe's (2001) invitation to understand *politics* not as a competition among stable interests but as a discursive struggle over meaning, the analysis reveals how struggles over the kinds of change documented in work on P2 to MPB transitions produce outcomes that are less stable and less anchored in shared conceptions of professionalism and partnership than archetype perspectives suggest. In this view, organizational transformation becomes a field of hegemonic contestation, where actors seek to stabilize meanings and cover over underlying antagonisms through discursive articulations that link *signifiers* into *chains of equivalence*. Through such articulations, open *signifiers* are filled with meaning and can momentarily function as *nodal points* that temporarily stabilize a particular understanding of organizational reality. At Johnston Stevens, *success* was one such open signifier. The firm's leadership sought to fill it with meaning aligned to managerial and financial logics, linking it to growth, benchmarks, and merger ambition. Partners, by contrast, articulated success in relation to professional autonomy, co-ownership, and collegial decision-making. These competing articulations temporarily fixed the meaning of success in different ways, but none achieved lasting stability. Our analysis shows that these struggles over success, rooted in accounting-based performance metrics and other benchmarks, were marked by uncertainty, ambiguity and ambivalence: the very texture of *politics*, in Mouffe's (2013) sense of the term. This discursive struggle redirected the firm's trajectory, derailing a proposed merger and leaving its response to market disruption unsettled, as competing articulations of success destabilized any shared meaning of change or clarity over the actions required.

Our analysis reveals that the evolution of professionalism and partnership in PSFs is, then, more contested, messy and incomplete than often portrayed. While financial performance has always been a priority, and lawyers clearly value the financial rewards from their work (Freidson, 2001) and might even subscribe to approaches that increase profitability given the benefits partners gain from this (Faulconbridge & Muzio, 2021), the intensification of that priority can conflict with conceptions of professionalism and destabilize a PSF when a firm's leadership articulates a change perceived to threaten partners' autonomy and professional priorities. At Johnston Stevens, this emerged in relation to how accounting measures and benchmarks functioned not simply as tools for monitoring performance but as discursive resources through which leadership sought to stabilize the meaning of success around financial narratives. Leadership articulations relied on *chains of equivalence* geared towards reinforcing priorities associated with financialization (Faulconbridge & Muzio, 2009, 2021; Allan et al., 2019) and securing managerial control. Partners perceived this as a threat to professional values, developing a *counter-chain of equivalence* that reinserted priorities aligned with their understanding of professionalism and partnership. As a result, firm leadership's hegemonic project was never fully secured.

This analysis reveals a previously under-appreciated dimension of the politics of leadership in PSFs. Prior studies have shown that PSFs leaders face complex political challenges as they negotiate the dynamics of professional partnerships, often relying on dyadic relationships between managing partners and management professionals to build support and negotiate consent for change (Empson et al., 2013). Our findings extend this work by showing leadership politics in PSFs are not only relational but also discursive: stability depends on how effectively leaders align competing articulations of change with the professional values of the wider partner group. Where such alignment breaks down, as at Johnston Stevens, the result is a form of dissonance that plays out in articulation and counter-articulation. Studies need, therefore, to account for not only the work of those seeking to instigate and stabilize change in PSFs but also the dialogic process as those who are the targets of change respond, with implications for how traditional conceptions of professionalism and more corporatized priorities compete, contradict and operate in temporary settlements.

Indeed, the emergence of a *counter-chain of equivalence* in our case reveals the inherent instability of transformation in PSFs. This reflects Kunda's (2006) account of ambiguity and

irony in attempts to exert control and adds a further dimension to Collinson's (1994) notion of resistance through distance, as professionals discursively distance themselves from corporate demands while continuing to engage with organisational practices. It also challenges Contu's (2008) view of distancing as a 'decaf' form of resistance, as our analysis shows how discursive manoeuvres generated tangible effects, including the redirection of strategic decisions and the defence of professional autonomy. This is particularly significant in PSFs, where meanings of professionalism and partnership are closely tied to professional self-conception: any attempt to redefine those meanings is likely to be contested. Examining discursive processes illuminates how partners challenge aspects of leadership articulation of change, particularly where they threaten professional values such as autonomy and collective ownership. Such contestation is integral to the political dynamics of leadership and means that change in PSFs is only ever temporarily settled, requiring leaders to respond continually to evolving counter-narratives that destabilize the organization.

At Johnston Stevens, partner resistance was not directed at metrics per se; partners valued revenue and profitability and actively sought to enhance both. What they resisted were measures that redefined their status from owners to employees, or were linked to managerial discourses, such as merger and strategic alignment, that threatened autonomy and collegial participation. Rather than rejecting managerial discourses outright, partners engaged in subtle reinterpretations, acknowledging the authority of measures while rearticulating their meaning in ways that preserved professionalism and redirected courses of action. Through the subtle resistance of distancing and rearticulation, professional values of discretion, co-ownership, and self-determination were defended and reaffirmed. This reveals how PSFs become arenas of ongoing contestation that leaders must continuously navigate, shaping both the enactment and the outcomes of change.

Our findings thus speak to the enduring ambiguity of meaning-making within PSFs. Professionalism and associated identities are continually formed and reformed, through the interplay of structure, language, and practice. Resistance in this context could be overt, as opposition to merger, or subtler, taking the form of quiet reworking of meaning that destabilizes closure without directly confronting authority, as in responses to dynamic growth and net contribution. This interpretation is consistent with work on everyday resistance and symbolic non-submission (Contu, 2008; Sanson & Courpasson, 2022) which challenges linear accounts of compliance or adaptation. It also resonates with literature on the articulatory role of

accounting, showing it to be not merely a technology of control but a medium of discursive politics; a way of defining and disputing what counts, who contributes, and what success means (Hopwood, 1987; Miller & Rose, 1990; Brivot & Gendron, 2011). Our final contribution is, then, to show how the financialization of PSFs, and the accounting technologies through which it is enacted, constitutes an inherently political process, one deeply entangled with ongoing debates about the evolution of professionalism and partnership.

Building on critical accounting scholarship that shows how accounting technologies and benchmarks do more than measure performance (cf Hopwood, 1987; Brivot & Gendron, 2011; Ezzamel et al., 2012), we extend these insights to the context of PSFs. As Mau (2019) observes, quantification has become a pervasive mode of governance that produces hierarchies of value and control, yet its authority depends on social legitimacy and must therefore be continuously maintained. Our analysis illustrates how financialization in PSFs, and the growing emphasis on financial performance at both firm and individual partner levels, seek to shape professional subjectivities and modes of control. Yet these are constantly negotiated and contested through discursive processes that give accounting technologies their meaning. At Johnston Stevens, the meaning of success, and its link to accounting technologies such as rankings and financial targets, was persistently contested through discursive processes. Numbers did not 'speak for themselves' but were articulated and contested from within specific subject positions and struggles over meaning. Crucially, differences in how accounting technologies are understood and mobilized persist across organizational contexts. The way such meanings are rearticulated is central to how hegemonic positions are formed, enforced and unsettled.

For studies of PSFs, understanding the role of accounting technologies in discursive processes extends existing work on how financialization has changed the meanings and priorities of and been negotiated by professionals (Carter & Spence, 2014; Gendron & Spira, 2010). It reveals that meanings emerge through contestation and attempts to temporarily stabilize hegemonic struggles between professional and managerial groups. Contests over accounting technologies, their meaning, use and effects, are central to redefining professionalism and partnership. What have been described as hybrid forms of professionalism are better understood as temporary settlements that momentarily navigate, rather than resolve, the antagonisms inherent in change within PSFs.

(2001)

## Conclusion

Building on literature showing that organizational change involves struggles over meaning (for example, Thomas et al., 2010), our analysis demonstrates how the transformation of PSFs can be understood as a process of hegemonic struggle in which articulations are woven together to support or resist change. Transformations are contingent and provisional: rather than progressing from one stable state to another, change remains an ongoing effort to establish closure that is only ever temporary. By focussing on discursive processes and drawing on Laclau and Mouffe's (2001) hegemonic framework, our analysis challenges the idea that PSFs evolve into hybrid forms that stabilize or reconcile competing logics. Instead, we show that the dynamics and complexity of struggle define both change and leadership in PSFs. The contested futures of professionalism and partnership, as ideas and modes of governance, are bound up in hegemonic projects that continuously (re)construct and (re)contest meanings, measures and actions.

Future research could therefore examine more closely the complexities of discursive and articulatory processes in social settings, as called for by Chouliaraki and Fairclough (1999). In particular, while critical accounting scholarship has extensively examined how calculative technologies mediate power, governance, and subjectivity (for example, Hopwood, 1987; Miller & Rose, 1990; Ezzamel et al., 2012), further research could deepen understanding of how these technologies contribute to the articulation and contestation of professional identities in hybrid and shifting organizational fields. Studies might also further interrogate the politics associated with relationships between professionals and those managing PSFs. Empson et al. (2013) draw attention to the dyadic relationship between managing partners and management professionals and our analysis has revealed the way interactions between these firm leadership roles and partners mediate change. A future step would be to further disaggregate understanding of the way different roles and positions within PSFs influence responses to change. For example, understanding how partners with middle-management roles (such as heads of practice areas) and those without any management role participate in and respond to change led by firm leadership would help advance understanding of the uneven and contested terrain of change that effects the characteristics of the sedimented outcomes described in other literatures.

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