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The Role of Accounting Information in Shop Floor Management Control: Evidence from a Retail Chain in the UK

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ABSTRACT

This is an intensive case study based on the shop floor labor management of a high street retail company in the United Kingdom. Theoretically, the study is based on Burawoy's (1979) labour process theory of 'Manufacturing Consent' and John Law's Actor-Network Theory (1992). This study has addressed the urge for more research on the use of accounting information in managerial control (Hall, 2010). The effort has been given to explore the role of accounting information and gaming at shop floor management. This study includes a critical review of accounting literature, where data has been collected through participant observation, interviews and relevant documentary evidence. Through a critical approach, evidence has been analysed and discussed. The evidence reveals several factors that affect managerial decision-making at shop floor operation. However, the role of accounting information remains the dominant factor. Close monitoring of Accounting Information Systems and Centralized control affects managers' decision- making process and creates huge stress on employees. Keen observation shows that gaming plays a critical role in the control measure of their labour control process. The study also reveals, because of aggressive control, internal labour market mechanism does not work properly and fails to produce consent employees as Burawoy argues. It has been found that internal state is near absent, while technology and digital information systems add new dimensions in labour control process.

Keywords: Accounting information, gaming, Actor-Network Theory, Management control, Shop floor.
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1. Introduction

This research paper is based on real-life experience at a retail company (referred to as Company Z)in the UK. The study draws attention to the role of accounting information in case of shopfloor control. It has been argued that financial discipline is very effective in case of labour control (Knight and Collinson, 1987; Armstrong, P, 1987). However purposive transmission of accounting information helps managers understand their business target (Hall, 2010) and budget allocation and control (Armstrong, P, 1985). Ultimately self-organized with consented labour (Burawoy, 1979) are being the key factors for achieving

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organizational goals. Ultimately achieving sales target and maintain salary retail operations mostly depend on a hard-working, enthusiastic and self-motivated workforce (Burt and Sparks, 2003).

From the economic and social context, shop floor staffs are involved with selling products directly to consumers. Right now 319,000 retail businesses of retail sales are worth £395 billion (Rhodes,2018). However, non-appearance of empiric based studies have failed to reveal specific relation and connection to management accounting information to operation management. It has been a long-established argument for the role of accounting information in the case of managerial decisions for control (Hall,2010). There is grounded rationality to examine what type of management control are utilized on the retail shop floor for a huge number of employees. On a similar tone, this research has been motivated to explore the role of accounting information in the management control issue in a retail company in the United Kingdom.

To understand the MC of this particular retail company, this study is motivated to combine 2 distinguish theory. As such along with Michael Burawoy's 'Manufacturing Consent (1979) theory, Actor-Network theory by John Law (1992) is going apply for understanding the impact of IT (Information Technology) on overall MC, specific to shop floor assistant.

Ultimately in this case study, data collection methods include first author's participatory observation, semi-structured interview, formal-informal discussion with the workers and documents analysis. Emphasis has given on how and why store managers use accounting information for their employee control on the shop floor and the resulting impact and outcome of it. It can be claimed that the triangulation of data collection has generated reliable and concrete evidence on the critical role between accounting information and shop floor control. The significance of this study is exploring the rigorous gaming aspect in management control, where evidence reveals the sophisticated IT support counting of each unit of sales reflects control and performance.

Finally, this paper is presented as follows: first has described the objective of this paper and the second chapter is going to give a brief description of the retail sector. The third chapter will present the critical literature review of the relevant subject and chapter four will be discussed about the theoretical understanding. Chapter five will present a discussion about research methods and methodologies and chapter six will focus on the main evidence, which has been collected through this case study. Finally, chapter seven will present discussions and conclusion.

2. Retail sector in the United Kingdom

Retail is the crucial and major contributor to the UK economy (Burt et al, 2003). Despite the economic contribution of £92.8 billion in 2017 in recent time, the retail sector in the UK is going through a prolonged period of upheaval(Rhodes,2018).

Regarding the labour force, Robinson (1990), (cited in Kirby, 1993, p205) argues that British retailing is highly dependent on female labour and working conditions remain unattractive due to low wage and poor training opportunities and career prospects especially for part-timers who are the majority of the retail workforce. In 2017 retail sector employment was 2.8 million(Rhodes,2018). Previous research has shown, that although this sector contains a substantial number of well educated, well rewarded, highly motivated and professional managers(Burt et al; 2003). Also revealed that the majority of workers in this sector are school leavers and 'returners' to the labour market, part-timers and unskilled people(Burt et al; 2003). there is still a perception that retailing is not a good job and retailers find it hard to recruit, motivate and retain good staff (Burt et al; 2003). Additionally, Goodman et al(2007) have identified major challenges which may affect this sector in many ways such as demographic change, new technology, globalization, changing life-style and finally changes in the UK economy.

That particular company Z recently reported annual sales at around £1.5bn (Milsome, 2008)., with overall business growth £321. The Company has a total of 896 branches in the UK and the item includes mainly snacking, food to go, core grocery and personal care. The nature of the Chain stores is well-managed, tidy and welcoming, with decent merchandising (Garlick, 2018).

3. Literature review

Accounting information for Management Control:

There is an urge in management accounting research to explore the dynamics of using accounting information to decide by the managers (Hall, 2010). Previous research on management control at shop floor centred on control as a disciplining (Knight and Collinson (1990),'coercive-enabling' control (Ahrens and Champman (2004), the effect of socio-economic transition (Uddin and Hopper, 2001), technology and innovation (Ghasemi; et al, 2011). However, the role of accounting in employee management in the retail sector in the UK remains underexplored. Particularly this study is going to explore the dynamics of accounting information and gaming effect on Management control at Shop floor.

Knight and Collinson (1987) also argue that the power of financial discipline, seems to be more specific, Moreover, in their case study, they were presented in a historical sequence where it was important to consider psychological and financial discipline (Knight and Collinson,1987).

Knight and Collinson (1987) describe these alternative perspectives, and accounting not simply as a set of neutral techniques but as a political process, lending support to the management's control of labour. They identify two distinct control strategies, firstly- the psychological discipline of a "human relations" strategy which emphasizes improving workplace communications, cooperation and productivity, secondly- examine the contrasting financial discipline of a major redundancy programme. Their paper also seeks to highlight the overall contrasting effects of two forms of discipline where the disciplinary impact of financial accounts was far more severe than the effect of psychological discipline.

Armstrong (1987) points out that nowadays financial forms of control have extended into the organization in the direction of the labour process itself and the techniques are now used by management accountants to monitor and control the activities of departments, workgroup, managers and supervisors. He also argued that accounting controls have been installed in British capitalist enterprises from a pre-existing position of power within a global function of capital through their role in the allocation of surplus-value.

Ahrens and Chapman (2004) specific particularly the MC approach more inclination to a softer approach for ensuring internal transparency, the workshop on best practice, encouraging, and ad hoc based decision and focus on 'repair workshop' transparency. Specifically, a study found that case organization exhibited comprehensive mechanistic management control systems aimed at delivering standardized and demanding levels of efficiency. At the same time, these systems were linked to operational management through intensive discussion and analysis aimed at the flexible reconciliation of central standards with local contingencies. They were trying to understand and describe those linkages, found that processes of coercive formalization existed side by side with processes of enabling formalization (Ahrens and Chapman, 2004).

Notifiable research by Hall (2010) has argued for diverse aspects of Managers' use accounting information in the management control process. Firstly- managers primarily use accounting information to develop knowledge of their work environment rather than as an input into a specific decision-making scenario. Secondly-as accounting information is just one part of the wider information set that managers use to perform their work, it is imperative to consider its strengths and weaknesses not in isolation but relative to other sources of information at a manager's disposal. Finally, as managers interact with information and other managers by utilising primarily verbal forms of communication, it is through talk rather through written reports that accounting information becomes implicated in managerial work (Hall,2010). Hall (2010) argues that accounting as a key source of information about the business performance can help managers to develop knowledge of the work environment in several ways: to make visible those activities which are not usually visible through their daily activities and to provide overall quantitative perspectives on their work. Furthermore, Hall (2010) stresses on the microanalysis of how accounting information is used in managerial work to develop an understanding about the relationship between different forms of information and relative advantages of accounting information and other forms of information. Besides, prior research focused on three primary insights into how and why managers used accounting information; firstly: to develop knowledge about their working environment rather than as a guide for decision making; secondly: accounting information as just a part of the whole information set, and finally as a form of communication (Hall, 2010).

As with technological development, Multinational Companies have transformed Accounting into Accounting Information Systems. There is a common agreement on the need for research on the usefulness of management accounting information and managerial-decision processes (Miguel, 1976).

On the technological aspect in management control, Ghasemi et al; (2011) also have argued that Computers, servers, the Internet, wireless and personal digital devices have forever transformed the way companies conduct business. Software packages have also improved traditional operations and production processes. With the growth of information technology, Accounting has made tremendous advancements specific to software packages with a variety of specialized features of accounting programs based on the size of their operations and the number of users accessing the system. (Ghasemi et al; 2011). Their paper also clarifies the biggest impact IT has made on accounting is to develop and use computerized systems to track and record financial transactions. This allows companies to create individual reports quickly and easily for management decision making. (Ghasemi et al; 2011). Now, Accounting uses to measure its financial performance by noting and classifying all the transactions like sales, purchases, assets, and liabilities in a manner that helps to evaluate a Company's past performance, present condition, and prospects (Ghasemi et al; 2011).

Additionally Quattrone and Hopper's (2005) paper analyses the effect of implementing an Enterprise Resource Planning system (ERP) upon management control in two multinational organisations. Where and how ERP was configured in each corporation created different forms of distance and relations between headquarters and the scattered subsidiaries. The other one used ERP to collapse distance through real-time information in a matrix structure. (Quattrone and Hopper, 2005).

Besides the following aspect, Mahama and Chua (2007) have explored a different area of accounting control regarding the accounting numbers and accounting practices the effects generated by the (re)distribution of relationships among the different actors participating in the company and How accounting numbers can simultaneously generate orders/ control as well as ambiguity and disorder. However, Mahama and Chua (2007) have investigated the operation of accounting controls in the performance management of interfirm longer-term supply alliance. Their paper has highlighted the challenges in translating the relevant dimensions of alliance performance in terms of accounting measures. Mahama and Chua (2007) research contribute to the literature by adopting a network perspective based on actor-network theory to understand the complex, dynamic and fragile nature of alliances and the implications of these characteristics on accounting choices.

Finally, empirical evidence failed to reveal specific relation and connection to management accounting information to operation management. Bryer (2006) argued there is no doubt that accounting is the most important control system because it provides objective measures for managers to control to their workers in two ways; simple counting, or calculating (Bryer,2006). On a similar tone, a study is going to focus on rigorous gaming aspect in management control, wherewith the sophisticated IT support counting of each unit of sales reflects control and performance.

The research question of this study as follows:

What is the role of accounting information at the shopfloor management control and how managers' are implementing the control?

Particularly this study inspired to explore how accounting information systems assist for management control, specific for producing consent labour through gaming at shop floor within the framework of Burawoy's (1979) Burawoy's framework (1979) and Actor-Network Theory (1990).

4. Theoretical framework

Theoretically, this paper is informed with the combination of Actor-Network Theory by John Law (1992; English translation version of Latour, B's ANT) and Burawoy (1979) Manufacturing Consent. Research steams form interest to study the impact of IT for effective shop floor Management Control (MC) in the context of an advanced economy.

The rationality of combination of Burawoy's Manufacturing Consent theory and ANT by John Law (1992) would able to capture the dynamics of integration of information technology on management control at the shop floor. ANT has based a set of ideas which focuses on the "relationality" of actors/agents capacity to act, and this capacity to act is in turn, dependent on the actor's relations to other actors (Mahama and Chua, 2007). Where Burawoy's(1979) consent labour concept is not only the new notion of labour control in the capitalist economy but also very useful concept which can be applied

in different sectors of business organizations (Uddin and Hopper,2001). Burawoy's Manufacturing Consent (1979) sought to explain why workers normally cooperate and he recognized that coercive controls form the basis of labour process analysis (Uddin and Hopper, 2001).

The main features of Burawoy(1979) manufacturing consent theory are as follows:

a. The core idea of an internal labour market allows workers to choose to stay with the company rather than seek employment elsewhere once they have been recruited Burawoy (1979). There is a widespread expectation the company tries to fill vacancies from the existing workforce before it recruits workers from the external labour market and incentives must be provided for workers to stay with the company (Burawoy, 1979, pp97).

There are six conditions identified in the internal labour market idea: (1) a differentiated job structure, (2) an institutionalized means of disseminating information about the application for vacancies, (3) non-arbitrary criteria for selecting employees for vacancies, (4) a system of training on the job, (5) ways of generating commitment to the firm that makes jobs in other firms unattractive, and (6) maintaining the allegiance of employees after they have been laid off (Burawoy, 1979,pp98).

It has been argued that to Burawoy (1979), the idea of the internal and external labour market bring systematic, objective job mobility that cements workers' commitment to enterprises (Uddin and Hopper, 2001).

b. Internal State refers to the set of institutions that organize, transform, or repress struggles over relations in production (Burawoy, 1979). The transformation of the internal state from its despotic to its hegemonic form rests on limited participation by representatives of labour in the government of industry (Burawoy, 1979). Besides, these Trade Unions must be sufficiently strong to present challenges to management's special rights in the organization and control of the labour process. Collective bargaining, on the one hand, displaces conflict between different agents of production from the shop floor, where it can lead to work disruptions or reconstitutes conflict in a framework of negotiation (Burawoy, 1979).

c. Gaming

According to Burawoy (1979), the most important means of manufacturing consent is playing various "games", especially the game of "making out". Burwoy (1979) has explained, "The differences between making out and not making out were thus not measured in the few pennies of bonus workers earned but in their prestige, sense of accomplishment and pride"(Burawoy, 1979,pp.89). At his experience workers were on piecework with an assigned production quota that was considered "100% output" and workers who produced this number of pieces or fewer were paid the base rate. Whereas workers who exceeded the 100% output received a bonus above their base pay and output had to be restricted to 140%. By this "making out" at a higher level, workers would push themselves, their machines and the other helping hands to the extent that during the first six months of 1975 the average output for the entire plant was around 33.5% (Clawson and Richard, 1983, pp671-680). Piece-rate systems unite the interest of management and workers through a mutual interest in financial gain (Taylor, 1947; cited in Uddin and Hopper, 2001).

In the case of gaming; Burawoy (1979,pp81,89) describes some essential conditions to 'obscuring and securing surplus labour', such as individual recognition and autonomy. Participants need to be respectful towards the rules of games and also identifies several uncertainties where workers have to be guaranteed a minimum acceptable wage. Also, management has to be assured of a minimum level of profit, because if games directly threaten the minimum wage then this can endanger profit under certain circumstances that can be identified as a system crisis. Another problem is workers' may withdraw from the game because of too much or too little uncertainness in the attainment of making out. That can be identified as a legitimation crisis because making out no longer has any value to the players, this can be called a motivational crisis. (Burawoy, 1979,pp81,89)

Burawoy (1979) observed that because of the increased power of the workers render such control problematical then firms had to use consent. Managers deliberately promote shop-floor games; relax workplace rules over matters such as inspection procedures and rate fixing. They enhance worker autonomy by permitting manipulations, promoting individual performances, effort and cooperation between supervisors and workers, thus ultimately masking potential sources of conflict (Uddin and Hopper, 2001).

4.1 Actor-network theory (ANT)

Actor-Network Theory also considers social factors and political motives. This emerged from realizing that people, who can act and interact with each other promptly, enable and can shape and impede a change process (Zawawi, 2018). The basic assumption of ANT is any entity which is the result of the assemblies and interactions of heterogeneous actors and their networks, it does not infer any consequence or antecedent; instead claims that actors have their interests and agenda (Zawawi, 2018).

ANT known as the sociology of translation – is concerned with the mechanics of power. This interaction more or less succeeds in stabilising and reproducing themselves: 'how it is that they overcome resistance and seem to become "macrosocial". (Law, J. 1992). The theory's central idea is that human and non-human actors are enrolled in a network that aims to achieve particular goals through a process of translating various interests. (Zawawi, 2018)

The key features of ANT, as follows:

Nature: Society as a heterogeneous network: society, organisations, agents and machines are all effects generated in patterned networks of diverse materials. The Character of a network: a somewhat uncertain process of overcoming resistance. (is a verb, not a noun) Finally, the material and strategies of network order (Law, J. 1992).

Society as Heterogeneous Network suggests that society is nothing other than patterned networks of heterogeneous materials. ANT claims these networks are composed not only of people, but also of machines, animals, texts, money, and communication via computer, paper, shape and structure of the workplace (Law, J. 1992) However, the heterogonous network is not set up by someone else rather formed naturally. Within the process, the actors, the networks in which they participate and the ideas they advocates are continually translated to achieve network stability (Zawawi, 2018).

Agency as Network: from ethical points, ANT has convicted several allegations as it considers human being and machine as the same value. There is no line between machine and people rather it focuses on the network in between. The human body is never located in bodies alone, rather identity consists of his/ her knowledge, acting, position within the heterogeneous network. (Law, J. 1992)

Translation: Social Ordering as Precarious Process is the critical feature of ANT that explores the process of constructing a network: The network formed is subject to dismantling as it is inherently unstable because the entities within it 'can move people and materials around'. Continuous translation of interests, managing relationships is always 'in making'(Zawawi, 2018).

1st: Problematization where a focal actor determines a set of other actor defines their identities and interests and establishes an obligatory passage point to render them indispensable in a network.

2nd: Phase is intersegment, which involves the processes sought by the focal actor to lock the other actors into the roles proposed for them.

3rd: This phase is the translation process where a set of interrelated roles is defined, attributed and accepted by the actors.

4th: Final stage is the mobilization process that refers to how the focal actor ensures that spokespeople adequately represents the propositions and that their. Translation process requires intermediaries that describe a network in material form: Intermediaries either a material form ready-made entity.

Inscriptions are used to define roles and describe the inter-relations of entities in-network; generally in the form of texts, discussion graph, presentation, technical objects and other elements (Callon, 1991). Emsley (2008) stated that inscriptions enable actors to engage with each other and allow disagreements to be stabilized as the inscriptions continuously construct, localize and reify the translation. (Zawawi, 2018). Overall the purpose of inscriptions is to translate the power.

The use of language in classical sociology Law, J.(1992) has argued for Ordering (power) is contestable and often contested. Actor-network explores the process that is often called translation which generates ordering effects such as devices, agents. So translation is a verb which implies transformation and the possibility of equivalence, the possibility that one thing (an actor) may stand for another (network). (Law, J. 1992)

The strategies of Translation: Networks make up the punctuality actor borrowed, bent, displaced, distorted, rebuilt, reshaped, stolen, profited from and/or misrepresented to generate the effects of the agency. (Law, J. 1992). Some materials are more durable than others and so maintain their relational patterns for longer. 'Good Ordering System'. (Law, J. 1992). Ordering through space is about

ways of acting at a distance. In particular, it explores materials and processes of communication – writing, electronic communication, methods of representation. (Law, J. 1992). Translation is more effective when it anticipates the responses and reactions of the materials which are to be translated. (Law, J. 1992)

Finally, ANT is the theory of agency, a theory of knowledge and theory machines that focuses on social effects (Law, J. 1992). When the stability of the network is reached, and when the actors can be represented as a united, singular actor, the network is referred to as an actor-network (Zawawi, 2018).

In this study, the authors intended to compare company Z's labour control mechanism with these three aspects, such as internal state, internal labour market and gaming. Where the struggle for management Accounting practice become ' factual' and 'uncontestably' (Zawawi, 2018).

5. Research method and methodology

This paper is going to illustrate the case within critical research approach to focus on new areas of labour control. Finally, by applying Critical Research this paper is intended to seek some new findings in labour control aspect.

5.1 Research method

Case study method has been applied to investigate this question, as this method is usually used to answer questions like "how" and "why" where the investigator has little or no control over the event (Yin,1994). Robson (cited in Saunders and et al, 2002,pp178) defined a case study as a strategy for doing research, which involves an empirical investigation of a particular contemporary phenomenon within its real-life context by using multiple sources of evidence (Saunders et al, 2007,). Here the case study object is identified as 'Company Z' and people who participate in interviews and informal discussions are identified by symbolic names.

The 1st author's diary, which has been kept during participant-observation (as an employee of the organization since May 2007) is used as a key source of data. Although the diary approach is quite new in the case of management accounting research, the life course perspective is embodied in a diverse set of disciplinary studies, like life cycle theories of consumptions, training and labour supply in economics (Modigliani & Brumberg,1954; Ryder, Stafford & Stephan,1976), and for diaries, the systematic use of the method appears to date back to the Soviet academician S.G Strumilin in 1924 (Juster& Stafford,1991; Belli et al,2009). Moreover, it has been argued that the calendar and diary method produces remarkably high-quality data and this 'time and diary method' has some critical concerns that are not directly addressed elsewhere (Belli et al,2009).

Here the author is keen to use her diary as a source of data because this information is very important for the understanding of the organization. It is important to note that the author did not maintain her diary daily, but recorded incidents relevant to this study.

Furthermore, for data collection, a triangulation approach has been applied, like semi-structured interviews, participant-observation and analysis relevant documents (Uddin and Tsamenyi,2005).

Interviews are another important source of data for this case study. The 1st author has taken three lines (store) managers' interview: forty years old Mr A, who is the author's first manager, under whom she started her job; under 25 Mr B who is the author's current manager and forty plus Miss J, who is the store manager of the nearest branch of the author's branch in the same company and some days he performs a managerial role, especially during Mr B's holiday period or suspension period in the 1st author's branch.

Yin (2009) argued that interviews are the most important source of case study information and in this paper, the author has used focused interview method, as described by Merton, Fiske, & Kendall (1990) where an individual is interviewed for a short period in a conversational manner using open-ended questions to obtain an understanding of a particular situation and to promote the participation of the interviewee. It may be interesting to report here that coincidently these three interviews have taken place at 11:00 am; the first two were in the manager's room and last one in a fast food shop. In case of interview length: the first one is 40 minutes with Mr B, the second one is 30 minutes with Miss J and Last one is 1:15 minutes with Mr A. Moreover these three interviews have taken in three different days in between 18.07.2010 to 1.08.2010.

However, from her (1st author) participant-observation, the 1st author has a unique opportunity to collect first-hand data, which is considered invaluable when producing an "accurate" portrayal of a case study by understanding a variety of roles within one situation (Yin, 2009).

Also, information from weekly routine, daily job allocation and work plan papers, notice board, plan and performance sheet and weekly work schedules were recorded for subsequent analysis.

This research paper is explanatory where qualitative and deductive approaches have applied, and emphasis has given to for determining the cause and effect relationships (Hancock, 2006) between accounting information and managerial decision.

6. Case study: Company Z

The authors are now going to focus on the main part of this study, where a brief description about the position and structure of this company, description of a shop floor setting and job allocation and labour control mechanism in this company are discussed as follows through these three sections and relevant subsections.

6.1 A brief description of the position and structure of this retail company

According to the company website, Company Z's first store opened on High Street in April 1990 based on a very simple £1 retail concept. Approximately 3 million customers are served every week over 260 stores with over 7000 employees (Poundlandwebsite,2010).

The Board of directors consists of the chairman, Chief Executive Director, Finance Director, Trading Director, Retail Operation Director, Property Director and Distribution Director.

This retail branch has on an average 20-25 employee, 2 to 3 supervisors, one Assistant Manager and one Line Manager. Area Manager is in charge of several shops in the same area or county, and he has direct communication with the relevant Line Managers and employees, and he visits the shop floor 2 or 3 times in a month. The Regional Manager is in charge of several areas like the Southeast or West region. Finally, the Retail Operations Director is the key person who is in charge of the whole retail business operations, and directly working under the Chief Executive Officer.

The following figure shows the vertical position (ascending order) of control from one shop floor employee's position:

Chairman
Chief Executive Director
Retail Director
Regional Manager
Area Manager
Line Manager
Supervisor
Shop floor employees

Line Manager's responsibilities:

Mr B (manager:2008-10) makes his priority managing staff, followed by daily and weekly work routines. He emphasizes achieving sales target 'put the right people in the right place at the right time', as to him that is crucial. He also emphasizes maintaining the standard of the store, ensuring good performance for sales and customer service alike. High performance is his main target.

Miss J (Researcher worked with her during2009-2020: Store manager from the nearest town, Occasional in charge, when the current manager in leave and suspended) replies that the smooth operation of the store is the main responsibility of a manager followed by employee recruitment, identifying potentiality, promoting and training.

However, According to Mr A (manager: 2007-2008), a manager's main responsibility is to maintain the key performance indicators such as sales, wages, cash loss, damage control, shrinkage, controlling expenditures, recruiting people and health and safety.

An Assistant Manager's first responsibility is to manage all areas of people for recruitment, training and discipline followed by stock control, merchandising and cash management.

Supervisors are also important members of a management team and their main responsibilities are coordinating and implementing the manager's instant orders.

Description of a shop floor setting and job allocation:

There are three categories of workers in every branch: section workers, cashier/ till workers and warehouse workers. Most of the employees in Company Z work part-time with only supervisors working full-time-specific jobs allocated in the plan book (based on periods such as 9:am to 12:pm and 12:00 pm to 3:00 pm and 3:00 pm to 6:30 pm), are also given every day. The management team uses several modes of communication with their employees by placing notices and posters on the wall where different types of information are presented, some coming directly from Head Office or a specific store manager's initiatives and there is also one big wall poster for the Employee of the Month. Business starts at 8:30 am and finishes at 5:30 pm, but employees finish officially at 6:30 pm, making use of the last 1hour for the tidying and cleaning of the shop floor.

There are 12 main sections and several subsections that exist in this branch,; such as food, D.I.Y., electrical, seasonal, pet care, party, entertainment, books, clothing, household, homeware, stationery, batteries and so on. Normally food and health care are the biggest sections where at least two or more people are working. The given area and ranges vary from time to time because of different festival and events. At the till area, in every till point has a digital device and scanner.

The numbers of till points are 6 to 7, based mainly on the busyness of the shop floor. Seats are not provided for the till staff because Company Z believes in quick customer service and the management thinks that sitting arrangements result in slow service. According to the number of working hours, employees have rest times. They are not usually paid for these times except if they take a one-hour break when they are paid for the last 15 minutes.

Company uniform and name badges must be worn by employees at all times otherwise they will be disciplined. Overall, Company Z is very precise in terms of its marketing policy implementation; it is centrally regulated and monitored on a time to time basis.

Strategies for Achieving Sales target and managing wage budget:

Sales target set up by the Head Office communicate with managers via the information system Then planning to achieve by close monitoring and gaming IT and gaming.

Monitoring performance is done by the area manager, store manager through

- Checking Sales figure and wage cost
- Monitoring CCTV
- Supervisor report
- Observation
- Report from Mystery Shopper

Job specification to Cashier end of the day money generates from the each till and product focus they can sell

Sales revenue: at the end of the day from the checkout and for floor assistants at least 5 cases need to fill a day.

6.2 Labour control mechanism in Company Z

Sales revenue and wage budget are the main focuses and centre point of overall management control at Z Company. Sales target are setting by weekly and it is pre-set for consecutive 52 weeks. On the base of weekly revenue salary budget is also given accordingly. However, both are determent by the Head office and they also provide necessary guidelines. Close monitoring and inspections were also conducted by higher authority. Interestingly, the store managers had no active role in the case of setting sales targets.

Achieve weekly sales target

Managers' first target is to achieve weekly sales target. Achieving sales target is one of the most important performance indicators. M2 claims "It is always 5% or 10% higher than that of the previous year and head Office sets it".

Every Wednesday is the key day of the week because the Head office sends the next week's sales target to the store managers on that day. Based on this, managers are (?) asked to prepare one expected 'sales target paper' and expected 'wage expenditure paper' and send it to the Head office. In some cases, area managers discuss with the particular store managers. Even Area manage visited 2/3 times in the week and Wednesday was the certain date for visiting. M3 has fair experience as the overall authority is

helpful and approachable in case of any problem. On the other hand, M1 had a different experience, as he has no active participation in the case of setting a sales target. This imposed sales target sometimes disappoints managers. Anyway, the manager's responsibility is to achieve their sales target otherwise they will be in trouble.

Achieve a salary budget:

Managers' major responsibility is to prepare staffs' weekly rota and allocate hours within the budget. In any case, exceeding the salary budget is not a good indication of proper management. Both the sales target and salary budget are imposed by the Head Office. However, Managerial decisions, planning and controlling activities are mainly restricted by salary budget.

Managers have possessed different feelings and interpretations of the budget. M2 says that the "Budget is certainly a type of guidelines but I feel it "pushes" me to work this way, so budget maintaining is stressful because of too much control".

On the other hand, M1 said, "A big salary budget affects sales positively whereas a low budget is quite stressful, especially if achieving our wage budget means we need to cut employees' working hours".

On the other hand, M3 argues that "The budget keeps me in discipline and it is not like pressure, rather balance".

As the sales figure and wage budget, both are big deals for managerial decision; the managers' main challenge is to achieve sales targets and stay within the wage budget at the same time.

Gaming is a crucial part of maintaining the salary budget and achieving sales target plan. Store managers' have played a direct role for direction, implementing monitoring gaming. During the first author work experience, every Wednesday was the Area manager's regular visit day. During that time, the store managers' and area manager spent quite a long period and had a detailed discussion. From observation, I never saw any rush of area manager, rather he was engaged and observing all around the shop floor. As always, the sales target set up by centrally store managers have no choice, rather an implementation of technique to achieve sales target.

To manage the wage budget:

Managers have to implement several critical decisions for maintaining salary budget target. At first, recruitment is as follows: managers prefer to recruit people less than 22 years of age, especially 16 to 20-year-olds, who are their main target. The reason behind that choice is that the company salary policy varies according to age.: for example, people aged 22 years and older get normal rate wages, those aged 20 to 21 get paid below that of those who are 22 years old, and those who are aged between 16-20 are awarded a salary which is substantially lower than the normal rate.

By recruiting these teenage people, managers can easily maintain their wage budget. Managers are keen on recruiting them, always offering more hours, as they are 'cheaper'. By doing so, they can achieve the salary budget and ensure productivity.

However, these desired teenagers employees tend to be hardly committed to work. Most of them do not last long, their temperament and expectations do not match with the shop floor management. Even their absence rate is higher than normal employees. Also much of the time the manager and supervisors are busy with them for training, meetings, and discipline.

Following the economic recession, the company had a contract with a local jobcentre from where people came to work here, as a trainee but the company did not need to pay them. Nowadays, when recruiting, Managers' always give priority to these trained people who are already acquainted with this work environment. During this research period, 80% of people of this branch were recruited through this process. By recruiting experienced and trained people this definitively M2 reduces some tensions. In late 2008, our management team changed. M1 transferred to another store of the same company and M2 took his place as the new manager. At the same time, two new supervisors were recruited, one was an existing employee Mr D and another one was recruited externally.

In the case of recruiting new people, Managers also prefer to recruit immigrant people with a good reference, such as international students, and newcomer immigrant. During the research period except for Managers and Assistant managers, most of the staffs were European or other immigrants. M1 also recruited even author because of one good reference.

In 2008 Company Z was affected by the economic recession positively and sales figures were booming. According to the CEO of the company, "This is the original inflation-busting store..." (The Guardian, Dec.6,2008).

This also affected employers; we felt more in control and had more things to do.

During the 2008 economic recession period Company Z wanted to keep this profitability and tried to compete with other leading retailers, so every day new sales techniques were implemented. Store manager M1 and assistant store manager M2 were very keen to take a top position in sales of this south-east part and good position of the company but we employees were not feeling good because every day produced more things to do.

Planning for gaming:

Along with the preparation of employee's weekly schedules managers also plan for achieving sales targets by applying several sales techniques such as gaming or arranging competitions within the both till staffs and floor staffs. It has been observed that gaming takes place through target setting in the sales figure in tills and section. According to M1, "Numbers help me to quantify my employees' capability, it helps me to visualize and use my imagination... where I am checking sales figures every hour".

On the other hand, M2 spends significant time with numbers or accounting information. According to him, numbers give him important guidelines for decision-making, understanding situations and he uses numbers for employee motivation and even for disciplinary meetings. On the other hand, M3 is not keen on using numbers, only use for sales figures and wage budget and she is not eager to use numbers in case of any managerial decisions she might take.

Along with sales revenue and wage budget review, employees' performances also get reviewed week by week. In this case, mainly section employees were picked and focused. For cashiers, this reviewing takes place daily or even hourly.

Early preparation:

There is evidence of rigorous planning before starting a business because it saves valuable time. "Planning helps to detect and solve difficulties, managing uncertainties.... especially for employee control...any changed can be tackled" argued Mr A. However, Mr B claims, "Although planning guidelines are important, too much centralized store-specific plans are not possible because individual store-specific plans are essential for location, M3 says, "Planning is important for maintaining budget and achieving sales target". She prefers to do planning for special occasions like 'Back to School' and Christmas and during normal times she just depends on newsletters, which come from Head Office. She says, "I feel newsletters are quite helpful for my managerial work".

Mr B contradicts Miss J on this point. He feels more pressure towards these intensive guidelines. According to him, "it is a very fast-paced business, with no time for planning, more restrictions about personal choice, and no scope for planning".

To M1, planning is "ensuring right stuff, right people...on the right time". To him 'Ready to Trade newsletter is very important, along with that, planning tools and stock availability are equally very important otherwise it affects sales.

M2 argues that all this planning is for one reason only, that of achieving sales targets. Sales... and more Sales. For managing sales target, reviewing 'box tax' (goods stuck on the floor and big basket) and changing shelves are effective techniques for managing sales and sometimes meeting with employees is also important. Employees are reluctant to moving and shifting goods from one place to other frequently as it is very time consuming, hardworking and during the business hour in the presences of the customer it is a hassle and because of this, we the staffs always have to work extra hours.

Where M1 believed that managing sales target becomes easier for him by allowing employees' to be empowered because they inevitably implement his plans. He likes to give them (?) some decision making power, have informal chats with them. This demonstrates that he appreciated and encouraged them and shows that he is recommending them to be very effective.

Manager's job is to achieve sales target. To managers, Sales achievement ensures moral obligations and satisfaction as well. Both M2 and M3 think the same because only good sales performance and cost control can ensure their bonus and salary increments so achieving sales target is crucial.

Morning briefings: managers brief the shop floor assistant about the daily target. It was written on the daily rota sheet that Cashiers must persuade each customer about the product focus along with the regular shopping if each customer chose to buy a product focus. Then the sales figure at the end of the day looked much healthier.

The cashier was also trained up for quick customer service at the same time with the decent (?) customer service. Their steps were as follows:

--Hello

Would you like a bag?

Are you interested to have one (Product focus) this today?

£money received

---Thank you

These are the basic conversation if the situation demands, the conversation can be more or it can be little chatty as well.

The advantage of quick customer service is not only to ensure more customers to serve but also during quite a time, a cashier can be of help to the shop floor assistant.

During that time, one newsletter was displayed in our staff room about section filling. It urged employees to fill the shelves properly for increasing sales of that summer as the company CEO and directors were going to monitor everyday sales of each branch.

In this pressurised situation one incident is quite relatable:

On Sunday 27 June 2010, we were supposed to finish at 5:30 pm but we did not because M2 suddenly decided to remove all 'World Cup Football 2010' products at 4:30 pm. We finished our tiding up jobs then removed all the unwanted products then our supervisor Mr D brought some cases and started to fill the empty shelves. We were allowed to go after 6:00 pm but Mr D did not. He needed to prepare the whole shop properly and only then could he consider he had finished his job. The manager did not want to keep any football-related item in the shop for the following Monday, as the English team had lost their game miserably with Germany. He may have thought that people would not buy those items anymore so by removing those and replacing with other products increase sales, but he failed to consider that the employees had unwanted extra work and that too unpaid for one or half an hour.

Previously it was only the area manager's responsibility to check sales figures. The bottom 20 branches will have some good news (!!) This time pressure is too hot!! Besides, it stated to contact as quickly as possible in the case of any problem with delivery, ordering, as the 24 hours service is ready. All sorts of services are ready to help in any way for managers to ensure higher sales amount. In that newsletter, our Area manager also provided his phone number and requested that employees should contact him directly in case of any problem.

Product focus target for Cashier:

In this shop, Saturday is a 'mad day' or 'crazy day, in a week. The management body is stressed for this day and desperate to ensure the presence of all of their employees. The turn-off rate is the highest on this particular day because of the weekend and the fact that most of the employees are teenagers. Even M1 made separate plans for every Saturday as from Friday he started getting prepared for Saturday. M2 does not give the same thoughts to planning.

When M1 was our branch manager (during 2007 to the end of 2008), he used to arrange competitions among the cashiers. Every Saturday he would put up a notice to say that whoever would sell the highest amount of 'product focuses, (special product for sale, like a box of chocolate or handy kitchen tools just for quick sale) he/she would get some gifts. All the cashiers were so excited and motivated by this competition, and it was great fun as well.

Gradually, all cashiers became competitors as well as friends. Even when cashiers went for their break the others would be improving their 'product focus'. M1 brought the list of sales figures round every hour and informed each cashier about his/her sales amount. By initiating this game M1 served one important purpose: every week he ensured his branch position for 'product focus sale' among the top 20 places in the whole company.

Here gaming is happening through numbers, or we can say 'number game'. Computer-based information systems also play an active role in the case of games. As we are using digital devices and scanners the manager can see the sales amounts according to all till numbers at every moment.

In the case of games, here the main factor is how quickly cashiers scan the products and serve the customer; so workers control their machines instead of being controlled by them and this enhances their autonomy in a team, the system of rewards is based on individual efforts rather than that of collective effort (Burawoy, 1979,p.81). Recognition is very important because it creates a positive impact on our position and relation. For relative satisfaction as described by William Baldamus (cited in Burawoy, 1979, pp78), where describes, "Hard work is not necessarily reflected in feelings of discomfort only. It can also produce certain satisfaction" or because I(first author) was motivated? Conforming? I knew that after Christmas, my manager would reduce or reschedule most of the employees' working hours, and as a business student, I understood the competition or game whatever we can say. It certainly kept me on my toes!

M3's managing sales techniques are almost the same as those of M1. Both managers always try to maintain good relationships with their employees even by sometimes working with them, counselling them and take extra care with experienced people as their experiences and ideas are valuable to me.

Informal relations are sometimes affected positively in the case of teamwork, specifically to section fillers. One example can be drawn. During M1's managerial period, one year, he arranged a staff party in a restaurant or pub using bonus money. It was a nice get together.

Sometimes he brought different chocolates, cake or pastries for us and allowed us to have those, even for those of us working on the tills; he closed our till one by one and permitted us to eat. Nowadays existing manager Mr B once in a year arrange a BBQ party in his own house, he invites all staff but we do not get any chance to go there because his house is very far away from where the shop is located and it is in the day time and we have to work then!!

Monitoring:

Monitoring Gaming:

a) Mystery Shopper incident to Steve R.

b) Cashier bullying

c) Observation

d) Till report

e) Fillers are Feeling disgusted and not encouraged often told off and discipline

f) Even not scared with discipline rather backfire to report Head Office.

Wages budget is reviewed week by week. I have also had the same experience when in April 2008 my working days reduced from 5 days to 4 days. Suddenly I was shocked and asked the manager why that had happened. I was told, "No money, budget is limited". On the other hand, M2 had a long-lasting bitter relationship with SAN (Shop Assistant N), her hours were never cut as they were needed for achieving sales targets in her section.

For ensuring gaming: close monitoring, managers tried to ensure enough people at the shop floor. Even they offered extra hours to employees. Arranging extra people put pressure on the wage budget. Even in 2008, both managers allocated a new shift only for 3 hours that is from 12-3 pm.

Shop floor workers did oppose but did not accept only 3 hours shifts. Only those who were in the student visa were agreed to do the shift. Even frequently checking, monitoring and changing shift was the regular practice of the managers and panic for the workers.

Monitoring cashiers' efficiency via checking till point sales figure:

Like last year, Saturday 21 November, I started my job in the morning at 11:00. At noon one of my store supervisors Mr C asked me to come to the buffer room, where Mr B and Mr C told me that I had taken the lowest amount among all the tills and they asked me the reason for this very slow customer service. They told me the total sales figures of each till and minute-by-minute how many pounds were taken by each cashier of the other tills and accused me of being the slowest. Moreover, if I continued this slow service then they would discipline me. I was astonished and it shook my confidence. I knew that I was not the quickest but for the first time I heard that I was the slowest!! Then I realized that they had made one major mistake because they had not considered that I had only worked one hour rather than beginning from the business hour as I started at 11:00 am, my till looked the lowest.

For the first time, it also revealed to me how numbers were used for controlling people.

The following Saturday 28 November, I(first author) tried my best but again my supervisor asked me why I failed to take the highest amount, as I was an experienced employee. I replied that I had a till that was towards the back which was not busy like others. The following Saturday 5 December, I was put

to work on a busy till- I started at 9 am and at the end of the day my supervisor remarked to me that I had taken the highest amount. I could ask myself why did this happen.

The digital information system is another tool for the managers in case of controlling employees. Such as CCTV for controlling labour, especially In case of any customer complaints and Till discrepancies and warehouse filling. After a member of the till staff has finished his/her shift, he/she is taken to cash office, (where CCTV works all the time), and the supervisor counts the till box in front of him/her. This system reduces till discrepancies and acts as a safeguard for the employees.

Mystery shopper:

It is another feature of overall control mechanism here. Company Z implements several strategies for performance measurement, like that of

Ø the mystery shopper

Ø 'Perfect Day Celebration (PDC)

Ø Stocktaking (where each product is to be counted) and so on. PDC and stock-taking are hard work but less stressful situations than those of mystery shoppers as they are well advertised by the upper management.

Mystery shoppers come two or three times a year and it is quite stressful. They examine and score everything from the shopper's point of view, focusing on customer service and finally giving feedback. In April 2009 when one mystery shopper visited the shop, she expressed dissatisfaction about customer service and also wrote the name of the employee Mr R, with whom she met. It was a quite disgraceful experience for him and he got disciplined. This was written on our staff room's notice board as usual. We felt very sorry for this employee who later lost her job. Interestingly, when the mystery shopper visited for the second time in the same year and gave a good report about the service she had been served, this particular employee was recognized as "Employee of the Month" and received some gifts.

Monitoring section fillers:

After several months I began to understand that here we 'need to be faster than time'. Around Christmas 2007 I became a permanent member of staff. One of my colleagues who had been recruited as a 'Christmas temp' asked me to give him some tips about how he could also become a permanent member of staff here… I answered "No more walk…just run…",haha… it was funny but it is very true here. We have to run, only then we are appreciated, (body language matter: quick movement is more appreciated) otherwise criticized. We have to work "faster than time", filling the shelves…..we have to be aware of how much money each cashier can take in a minute, how many cases are finished in a day… these are the main criteria for employee efficiency because loaded warehouse and empty shelves are not expected on a shop floor in Company Z. Moreover, if a checkout queue becomes more than four people long, then the cashiers would get a warning as it is not considered desirable because four people shopping means four baskets and at least £ 20 value!!

Smartphone:

Even photos were taken by smartphone and used as evidence of staffs' undesirable performance. An interesting incident occurred to Mr S. In august 2008, the shop floor was very busy and messy due to the summer business and school holidays. Mr S particularly told me to tidy up carefully. I asked why, and he replied that he had not tidied up properly the day before, so that morning he was asked to go the manager's office where M2 showed him some photos about his tidying up the previous day which was an absolute mess. According to Mr S, he had tidied and left the shop floor early after which it became messy. After that, Mr S became more careful and thorough about his job but also dissatisfied at the same time because he felt helpless in that situation.

Computerised Till transaction:

Last November M2 asked me (1st author) to come to his room. When I was there he told me that the previous Saturday afternoon in between 2:00 pm to 3:00 pm I had sold more than 6 pack of paracetamol, which is normally restricted to 3 packs per customer. I was surprised when he showed me the receipt from his computer file. Burt and et, al, (2003,p31) argued that nowadays major retailers are data-rich as they are involved in millions of transactions, which are captured at the point of sales and then the better use of data in retailing has led to enhance decision-making about the business.

As it is an automatic system when someone breaks any rules regarding restricted products, the information passes to the Head Office and an automatic email is generated to the line manager. As this

was my first mistake, I only got a verbal warning. After this event, I became much more careful while selling these restricted products.

Consequences of Budgetary Control:

We employees were quite often directly affected by budgetary control, for example where M2 is not generous in allowing us to use toilet tissues, hand towels and staff room cleaning materials, as if anyone asked for any of these, he would always remind them about budget limits. Here another example can be drawn in the case of wage budget management.

In summer 2009 we were told that if we fail to finish our tidy by 6:30 pm, we would not be paid overtime anymore because of budgetary limitations. On those summer days especially Fridays and Saturdays we used to finish at 7:00 pm or 7:30 pm and were therefore unpaid for this extra time. On that occasion, it was quite unjustified that we had to work till the merchandising was perfect but no payment after 6:30. For closing, shift Managers kept only a few staffs like 2/1 supervisors, who were interested in promotion as managers from a disadvantaged background. One of them was me(1st author). As they knew I am studying I need this job desperately. Several experienced employees resigned their jobs during that time because such unpaid work was unbearable to them.

Discipline and the Consequences:

Nature of the staffs:

Most of the colleagues did not understand business competition, statistical analysis of sales figures and profit because they (Staffs' nature) were working-class people. Shop floor assistant Staffs are not necessarily educated or interested enough to understand this, so obviously, they felt huge pressure and became dissatisfied. At this time many employees ended their contracts, as they could not cope with the situation, although managers did not fire anybody because they needed people.

Not willing for promotion:

Where internal stability requires a system by which employees may choose and compete for job openings, exceptionally in this case Mr F did not have any interest in promotion because of the low salary (supervisor/ senior sales are only get .50 pence extra than a normal employee' payment in an hour) with potential stress, together with the unacceptable behaviour of Mr B. From 2008 to 2009, Mr F was asked several times to take up a supervisory position as he had 5 years work experience in this branch but he was always reluctant to accept.

Colleagues about numbers:

Whether the number is the basis for managerial decision making about the employees, most of the employees are not aware of it. How do my colleagues feel about numbers? One day I asked Mr W, who works in the food section, (which is the hardest section and brings the highest sales) he replied " I feel nothing, I am just doing my job, filling the empty shelves and earning money for spending in the pub. I am not worried about my performances, or sales figures. If anyone says anything negative about me, I just feel 'pissed off'" Only for achieving sales target in this section Mr B also spends substantial time in the food section by filling.

Mr R, who works in another heavy-duty section called 'Household and Cleaning', shares the same feelings about numbers as Mr W. Moreover he adds, "Good sales figures brings nothing to me, my weekly salary is based on working hours, not on sales figures". He is just doing his job and is not bothered by numbers. Mr H who was recently recognized as Employee of the month (In March 2010 that is the last also, after that there is no more recognition) replied in the same way as Mr R does, even he does not need to see his section's weekly sales figures…if his section looks full, then he feels fine. It seems therefore that numbers fail to create any impact on the general feelings of employees.

Stress for achieving sales because of coercive behaviour of managers ultimately leads to personal conflict. When Miss N took a career move down, she also became involved in a long-lasting and bitter conflict with Mr B. She was an extraordinarily hard working lady and sales of her section always exceeded the set targets, but M2 was desperate to fire her because of personal conflict, which started in June 2008 when Miss N made a complaint to the Human Resource Department about Mr B as he did not give her the right payment in one week. It is a common rule and expectation that when one section achieves good sales target then the particular section filler is recognized as 'Employee of the Month'. Surprisingly, in this case, Miss N was punished and disciplined several times by Mr B on very simple issues and it became a regular practice. During that time of the three supervisors, two resigned their jobs because of their dissatisfaction and Miss N took demotion through her own choice. According to her, "I

am unable to cope with this stress with this unexpected low salary". In fact, at that time our branch's internal labour market fell into a serious and fragile situation by breaking one condition of the internal labour market.

The management commended another employee, Mrs M, who worked on the same section as a support assistant, even though Mrs M stated several times that they should declare Miss N as the "Employee of the Month", she deserved it. Miss N left the job in March 2010, was very unhappy and mentally disheartened. Now the employee who is in charge of this section is struggling to make it profitable, she claims that it is really hard for her. This section's' business has been suffering because of the manager's ego problem.

Finally, the most recent incident is that Mr D has decided to go one step down at the end of September 2010, namely from supervisor to sales assistant; after performing two years supervisory role. He cannot cope with the situation anymore. The store manager is now looking for a new supervisor. This is the second time that Mr D's supervisor has wanted to make a downward move. The imposed sales target stresses Manager Mr B. So in the case of managing, he creates a lot of pressure on the supervisor. However, he is unable to accept this huge pressure with a small amount of money and in this disgraceful working environment where the manager's way of talking and negative personality is unbearable. In turn, the helpless supervisor cannot transfer his stress to anyone. Finally, he realised the only one-way to get out of this situation, which is withdrawing from his current position.

With this unitability, the existing workforce also suffered a lot as newly recruited people take between one to three months to learn the whole merchandising process. Ultimately that is not cost-effective, rather stressful on wage budget expensive.

Conflict mitigation:

Colleague Book

In case of any confusion, misunderstanding we (workers)frequently take help from the Colleague Book, based on its rules and regulations different types situation is handled, such as maternity leave, sick leave, annual holidays, punishment for harassment and bullying. From the author's observation, here relationship among the union, employees and the management body is very structured and well defined so there is limited scope for union involvement for conflict mitigation. Human Resource Department acts as a shelter for the employees if they feel insecure regarding management behaviour. From 2008 to June 2010 several attempts were taken by the employees' to complain against M2 to the Human Resource Department and every time higher authority responded very quickly and appropriately.

Nowadays it is also interesting that we all know our Area Manager's cell phone number, as it is written on our notice board. In this way, (as in the case of any conflict with M2) an employee can directly contact the Area Manager for his help to resolve the problem. So in this aspect, it seems company Z encourages participating with different level of employees to maintain stability and sound working environment.

Trade union and conflict mitigation:

Company Z has its policy for trade union and conflict mitigation, which is written on the "Colleague Book" and store manager keeps this book in the staff room for the employees According to the Colleague Book (2008,pp2-3) " The company recognizes the purposes of collective bargaining and negotiations known as the "Union of Shop, Distributive and Allied Workers (USDAW). The Company and the Union are committed to working together in a spirit of partnership to the mutual benefit of the company and its colleagues".

Any employee who wishes can apply to become a member of the Union at any stage of their employment with the company subscriptions. Permanent colleagues may participate in representative elections. There is a joint Consultation Committee (JCC), where members of the JCC will comprise of the Union representatives from each area of the business. The Union Area Organization and the appropriate levels of company management and a joint consultative committee will determine appropriate corporate terms and conditions including pay, hours of work and holidays (Colleague Book, 2008).

As a private limited company (Company Z) the author has not seen any activities of a trade union especially in case of any conflict mitigation. The Line Manager and Human Resource Department are mainly responsible for resolving any conflict, disagreement or complaint. Line Managers take the first necessary steps then, if required ask Human Resource department for their suggestions.

7. Discussion and conclusion

This case study of a High Street retail company, Company Z, reflect the role of accounting information and the gaming concept at shopfloor management control. This research has combined Burawoy's (1979) concepts in the accounting literature (Derbala; 2008,p.7), and Actor-Network Theory(ANT) to explore the role of accounting information and imminent gaming concept for achieving the managerial target for sales and wage budget. Gaming is a major technique for control and consent but ultimately this strategy impaired by impatience nature of monitoring (CCTV, Sales figure frequently). The discussion on overall management control features within the 'gaming' concept and ANT are as follows:

Based on evidence Company Z's heterogeneous network is visible, where the entity is the result of the assemblies and interactions of heterogeneous actors and their networks where actors have their interests and agendas (Zawawi, 2018). Here agents (managers)are interrelated with Head Office (who sets the sales target and imposed salary budget), then mid-level manager (area manager) who are responsible for monitoring the performance of branch managers, then Branch manager -à Shop floor assistant. Relationship and power translation from the top to bottom approach. But the presence of US-based management consultant firm with their owners as well.

Problematization and translation the target of sales revenue:

Study confirms that the Sales target and daily taking figure are the most frequently checked by the managers. According to ANT, setting the sales target is the starting of precise 'Problematization' of translation. This problematization transmits the stress of frequent monitoring of the sales figures and in this case, digital devices assist manager by producing relevant data in case of decision making. Moreover, the branch managers' are closely monitored and guided by the area manager. Branch manager expresses the pressure through coercive manner over shop floor assistant. At the same time, there are several scopes for the shop assistant to contact the area manager and HR regarding any kind of unexpected/undesirable behaviour of floor managers.

Labour control and gaming:

At the shop floor control gaming in the internal labour market is quite visible. However, this mechanism fails to produce consent among labour at this moment (2007-2010). However, the implementation of gaming gets impaired by the manager s' coercive and aggressive behaviour for achieving sales target and the absence of effective communication with the staffs'. Staffs' turnover reveals that managers are not fully aware of the implementation of internal labour mechanism for promoting, retaining of existing staffs (Burawoy, 1979,pp.107-108). As this study is based on an advanced economic country where social and economic supports are available from the state level. Managers transmission of coercive nature cntrols produces dissatisfaction among the staffs accordingly. They frequently contact with HR, area manager in case of any conflict with the manager.

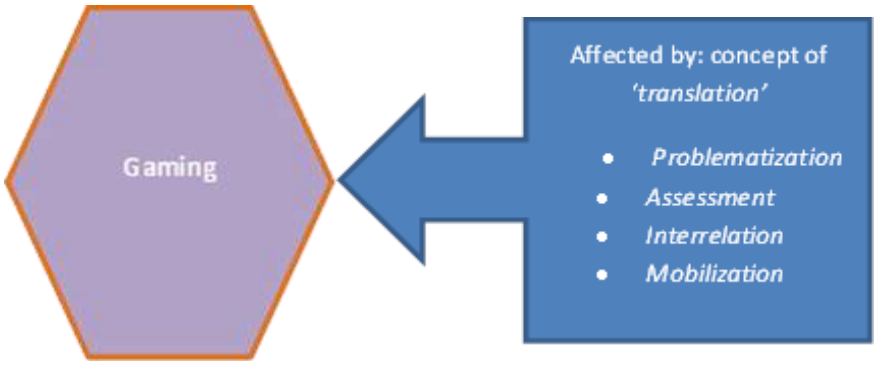
According to the managers' argument, achieving sales target mostly depends on 'stable internal market' (Burawoy,1979) where good teamwork of empowered employees produce their consent to do so. Good teamwork also impacts on managers' confident level and Mr A and Miss J are both confident about achieving sales target as they have no serious complaint against their employees, where Mr B has. Moreover, Mr B has his assumptions and some initiatives but at this moment he is not confident about that because too much-centralized decision impairs his empowerment and thus makes narrow scope for implementation of his ideas. These three managers feel that they cannot use their initiatives because of the rigid rules and procedures laid down by the Head Office. So finally they just transfer their stress, especially Mr B, to the employees through his coercive manner where employees do not accept this pressure. Ultimately internal labour mechanism does not properly work here in the case of producing consent because the management fails to provide stability.

The empirical section describes recruitment priority for under 22, immigrant, international students. Although the employees are rewarded according to their performance such as offering the promotion, more hours for good performance, (also more hours for under 21years olds staffs) even if their performance is not satisfactory, then can be disciplined by, for instance, reducing their working hours. As Burawoy (1979,pp98) argued, firms should generate commitment for their own company so that employees do not feel other firms' job to be attractive. The emergence of an internal labour market assumes that, once the workers are recruited, they generally choose to remain with the company rather than seeking employment elsewhere and incentives must be provided for workers to stay with the

company (Burawoy, 1979,p.97). However Employees are not interested in promotion, even two supervisors took demotion by going one step down on their own will. They do not feel any attachment with this organization, most of them are not optimistic about their future career in here, many of them are looking for the way out and rest of them are doing their job because being jobless would be more difficult to them.

Mr B argues that the sales target is achievable but at this moment it seems too high and impossible to achieve but Mr A and Miss J are enough confidants so there is not any legitimation crisis. It seems manager B is stressed and he has no hope for achieving sales target and he just blames employees and the higher management. Blaming does not work here as it does not produce consent, and this motivational crisis is the precipitate of the legitimation crisis also. (Burawoy; 1979,p.91).

There are all conditions available for stable/ consent/ motivated internal market but empiric reveals internal market does not work accordingly. The reason for the coercive nature of control affects shop floor staffs negatively. Managerial bullying is the outcome but technology works as a strong role/ provoking roles for doing so. From Monitoring sales figure each hour, sending the email, close monitoring, CCTV, accounting software, POS, digital sales point, all ensure and works for power fluidity. Shop floor staffs are not convinced by managers' lunatic and coercive approach. The reason is the Company's strategy of conflict mitigation.



There is a huge scope for gaming but lack of proper incentives and bonus for making out and recognition employees are not properly engaged in gaming as it would not affect employees' income. There is not any 'system crisis' as Burawoy argues (1979). Managers can easily produce gaming environment but only one manager Mr A applied a gaming technique (by recognition employee of the day and Month) for increasing sales and it gave very good results. The other two managers are not aware of gaming.

When considering the features of the workforce the most of them are either claiming income support or they are not the sole breadwinners, so proper incentives for gaming and mental stimulation enhance their commitment in the work. Evidence from informal discussions and participant observation also supports this that employees like to attend in parties, get together, helping each other even in case of personal life. Successful gaming environment mostly depends on individual recognition, competition and where there is a lack of it. Being awarded 'Employee of the Month' is one sort of recognition but from last July 2009 year, it became a very irregular practice in this branch. Only this incentive is not an adequate motivation for gaming as already the manager has lost his all respect for his employees and vice versa.

Although managers do try to motivate employees by using accounting numbers in the discussion, one to one meeting and group meeting but it seems not to work. From informal discussions with the employees, it has been revealed they are not motivated for hard work to achieve sales target because of the lack of direct benefit. It is true if sales increase then the company's growth will increase and by the long run employees will get the benefit but this fails to be understood by them. One factor is important to consider as it is described in literature section about the workforce nature of this sector such as low skilled, temporary, part-timer so for this workforce, direct incentives are reacquired and because of law skill, they do not understand accounting figure and they are not even interested to understand accounting number.

Moreover, substantial evidence shows how store managers are desperate to achieve salary budgets. According to managers' own opinions, budgetary control is very strict and crossing the limit is not acceptable any more. Managers understand these targets and number but failed to communicate their meanings effectively with their employees because there is lack of 'interrelation' among the managers (agents) and shop floor assistant but tougher ' assessment' affect the overall 'mobilization'. Even if higher authority just giving orders from the long-distance is the best way. They ignore employees' needs and rights to know because they fear that figures may create bad feelings amongst the employees. Especially information about the sales may create a deprived feeling –such as deprived of the right money, as person fill the section, deprived of respect. Sometimes employees get to know about the total sales but not the profit figure and do not even have the opportunity for any discussions.

The managers do not explain relevant sales target to employees at the beginning of the week but because of stress and frustration, expresses this through coercive behaviour towards the employees and finally becomes angry when the target is not achieved. Here financial accounting has become a private information system communicated to managers as physical targets that then transmit coercive pressures down the line (Uddin and Hopper; 2001,p.669).

The Balanced Score Card is one of the major tools of performance measures specific to the presence of the mystery shopper and CCTV control. However, CCTV, digital information systems, and the mystery shopper produce honest evidence about employees' performances. At least employees believe this data. These inhuman control mechanisms play a significant role in the case of translating the power of management control and producing consent labour. However, employees feel panic and stress for these multiple measures of control and often had a conflict with the manager and contact the Area Manager via mobile phone.

Implementation of performance measurement strategy is quite serious and plays an important role in the total top to bottom managerial control process of this company but it is not daily, only just for three or four times in a whole year.

Clawson and Richard (1983,pp671-680) argue that Burawoy's contributions provide a new view of the labour process, not simply by providing answers, but more significantly, by posing the new question: Why do workers work as hard as they do? Here Burawoy argues that consent is produced at the point of production and rejects the two most commonly offered answers (i) because of material reward; (ii) because of internalized beliefs emerging out of the socialization process (Clawson and Richard, 1983,pp671-680). According to Burawoy (1979,pp27-30), coercion must be supplemented by the organization of consent, which is expressed through the organization of activities and giving workers real choice. Corecon is likely to occur during periods of uncertainty, profitability crisis, and diminished state protection to workers and trade unions, or when workers resistance is weak (Uddin and Hopper, 2001). This case has revealed the opposite scenario where coercion occurred during the company Z's profitability period, only just for achieving more profit.

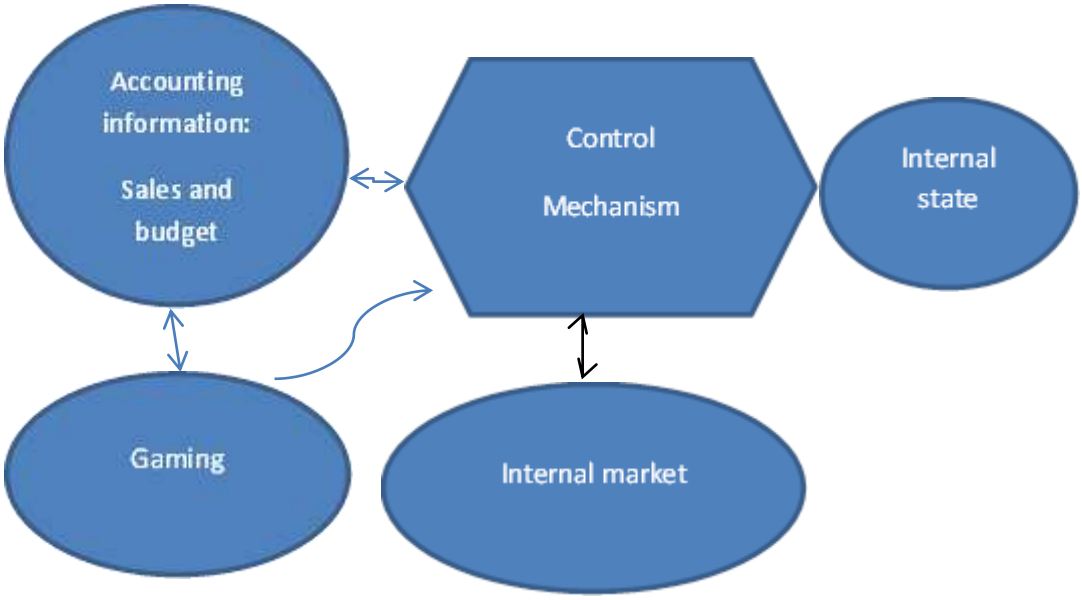


Figure 2 shows the ultimate final scenario of the management Control at company Z. The relationship between the role of accounting and digital information systems works as Oxygen for this management control, as accounting information is being used every hour, not only at the end of the day or not at the end of the month.

Moreover, furthermore, the authors also think management body fails to manipulate the potentiality of gaming because of several reasons: it gives more emphasis on teamwork, nut unable internal market hampered the teamwork concept.

Finally, evidence has shown there are substantial efforts for 'translation' such as problematization, assessment, interrelation and mobilization but extreme stresses hamper the mechanism. Partially these mechanisms exist but fail to produce the ultimate goal.

In this privately owned company internal state concept is quite dormant, it has existed but not noticeably active. Burawoy does not deny the possibility of management using coercion, for example, by which drawing minimum wage limits or hiring and firing in violation of collective bargaining.

Finally, this study has tried to capture a harsh reality of the high street retail sectors and critical thoughts for understanding what is going on under the layer of the sophisticated advanced economy.

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