Title: Accounting for Leadership

Stream: Critical Accounting and Challenges to Notions of Progress

Authors:

Dr. Simon Kelly
Research Associate
Centre for Excellence in Leadership (CEL)
Lancaster University Management School
Lancaster University
Lancaster
LA1 4YX
Tel: +44 (0) 1524 510350
Fax: +44 (0) 1524 510492
s.kelly@lancaster.ac.uk

Marian Iszatt White
PhD Candidate
Department of Computing
InfoLab 21,
South Drive,
Lancaster University,
Lancaster.
LA1 4YX
Tel: +44 (0) 1524 510350
Fax: +44 (0) 1524 510492
m.iszattwhite@lancaster.ac.uk

Dr. Mark Rouncefield
Senior Research Fellow
Department of Computing
InfoLab 21,
South Drive,
Lancaster University,
Lancaster.
LA1 4YX
Tel: +44 (0) 1524 510305
Fax: +44 (0) 1524 510492
m.rouncefield@lancaster.ac.uk
Accounting for Leadership

Simon Kelly, Marian Iszatt White and Mark Rouncefield

Centre for Excellence in Leadership
Lancaster University Management School, UK.

Abstract

This paper analyses extracts from an ethnographic study of everyday leadership work in UK based further education (FE) colleges in order to examine and explicate various forms of accounting work. In ‘accounting for leadership’ we contrast two very different notions of the account observed during our fieldwork. The first is the account as ‘audit’ through which we consider how and in what ways the target driven, or ‘audit culture’ (Strathern, 2000; Power, 1994; 1997) of post-compulsory education has influenced the everyday work of middle and senior management. The second draws upon the concept of ‘accountability’ as developed in ethnomethodology whereby everyday actions are made ‘accountable’ and sensible to other members of a setting (Bittner, 1965; Garfinkel, 1967; Sharrock and Anderson, 1986). Taking extracts from our ethnographic study we suggest that observable leadership work within FE colleges may be thought of as a shared resource rather than an inherent skill: A resource drawn upon by organizational members to make everyday work accountable, auditable and measurable to themselves and to others. Whereas leadership researchers seem increasingly tied up in theoretical and methodological knots concerning the ‘nature’ of leadership (Alvesson and Sveningsson, 2003a; Pfeffer, 1978; Stogdill, 1974), organizational members, it would seem, are not. Teaching staff, middle and senior managers observed during our study all seem able to transcend the ambiguities of leadership in favour of getting work done. In this sense, our study suggests that ‘good’ leadership in an educational setting equates to the production and mobilisation of ‘good’ accounts of leadership work. We conclude by considering whether the study of common-sense accounting methods as used by organizational members could provide a more fruitful avenue of inquiry for the study of leadership in organizations.

Keywords
Accounting, audit, education, ethnography, ethnomethodology, leadership
Introduction

Leadership cannot be taught as a skill. Skills may certainly help a person to perform more effectively, but leadership depends on how this performance and its effects are perceived by others. To teach leadership is to sensitize people to the perceptions of others (Calder, 1977: 202).

Traditionally, leadership has been characterised as a set of personal attributes, behaviours, and skills with which talented or charismatic individuals can influence and guide others (Bryman, 1992; Yukl, 2002). Contemporary approaches emphasise leadership effectiveness and promote theories and models which claim to influence not only the behaviour of followers, but also their core values and beliefs (Goleman, 2000; Schein, 1985). As such, effective leadership in organizations has become synonymous with the management of change and the wholesale increase of organizational performance. More importantly, these perceived outcomes of effective leadership have become the measures by which those who occupy leader roles are increasingly held responsible and accountable for. By ‘accounting for leadership’, this paper eschews traditional and contemporary approaches to leadership as a personal quality, or skill that can be learned, to focus instead at what Calder describes above as the ‘performance’ of leadership: leadership as the organized perception of others.

Drawing upon our own 18 month ethnographic study of leadership in post-compulsory education in the UK, we describe several instances in which leadership is performed in order to be perceived by others. Such performances, we argue, are rarely attributable to the work of a talented leader, but instead depend upon the organization of people, technologies and text and the active collaboration of audiences to construct and mobilise convincing accounts of effective leadership. Taking extracts from fieldwork in which we observe the everyday work and talk of senior and middle managers in four further education (FE) colleges, we suggest that the success of such performances is central to the ongoing practical accomplishment of other kinds of work. In other words, when experienced ethnographically, leadership appears to be the outcome of collaborative work; work which remains largely invisible to those for whom such performances are designed to be seen (including leadership researchers). This is not so much an act of distributed leadership, as it is the collective will on the part of the college, the local community and the State, to promote a political and institutional order in which leadership is seen as the key to the success of the sector. Achieving success, therefore, depends not so much on embodied leadership skills, as upon the success of a performance that visibly aligns oneself to this agenda. The paper concludes by calling for a more detailed study of the collective, and largely taken-for-granted, work that goes into the production of convincing accounts of leadership work. We advocate ethnomethodologically informed ethnography as one way in which such a study can be conducted and discuss the implications of this approach for researching leadership as a situated phenomenon in organizations.
Post-compulsory education and the ‘new managerialism’

This paper reports on ethnographic fieldwork carried out in the UK post-compulsory sector. The aim of the research is to understand leadership as an everyday observable practice and here we focus in particular on the talk and work of senior and middle managers in four further education colleges from across the UK. Often described as the ‘Cinderella sector’ (Kerfoot and Whitehead 1998), further education is commonly thought of as an area of organizational life which is neglected by policy makers and the media and overlooked by the academic community. And whilst there is some evidence that FE usually receives less attention than primary, secondary and higher education, it has in recent years received more than its fair share of government intervention. The incorporation of FE colleges following the 1992 Further and Higher Education Act has meant that college principals and their senior managers have become responsible for the everyday running of their institutions within a market economy. Gone are the days of senior management teams simply managing curriculum matters under the control of Local Education Authorities (LEAs). As from 1993, and with minimal preparation and training, college senior management teams became responsible for running their institutions within a government monitored, but autonomous quasi-marketplace (Alexiadou, 1999). As Goddard-Patel and Whitehead (2000) explain:

“…the new legislation extended colleges’ responsibility from curriculum matters to include directly managing multi-million pound budgets; exercising proper control over the funds they receive and preparing full audited accounts; employing their own staff directly, with no role for the LEA; assuming responsibility for their own local negotiations on pay and conditions; and dealing with all matters relating to the ownership and maintenance of property and estate.” (Goddard-Patel and Whitehead, 2000: 195).

In short, and as with other efforts to create a ‘new managerialism’ in the public sector (Pollitt, 1993; May, 1994), managers were given the ‘right to manage’. During the 1990s this invariably lead to widespread problems and occasional abuses of this ‘right to manage’ as senior managers, who were arguably under-prepared and under-qualified for the challenges that faced them, struggled to cope with the massive responsibilities that managing the ‘new FE’ entailed (Loots and Ross, 2004; Whitehead, 1996). Complaints of macho and aggressive management tactics grew and many colleges faced financial crisis as funds were poorly invested, or checks and balances failed (Kerfoot and Whitehead, 1998). However, as Goddard-Patel and Whitehead (2000: 197) state, there was a troubling ambiguity bound up in the new freedoms offered by incorporation, in that as much as managers may act as such, colleges were not in fact private enterprises, they were public institutions given the responsibility to spend and invest public money.

As college after college began to ‘fail’ throughout the 1990s the government intervened to create a new and more accountable funding methodology for colleges

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1 In the UK post-compulsory education covers any formal teaching and learning for anyone above the age of 16 years. As such the sector is diverse and includes further education (FE) colleges (of which there are several types including general FE, tertiary and six-form colleges), work-based learning providers, adult and community learning centres, higher education institutions, and the many agencies, funding councils and governing bodies that coordinate and monitor the activities of the sector. Here we report on fieldwork carried out in four FE colleges (two sixth form and two tertiary).

2 The term ‘fail’ appears in quotations as failure was (and arguably still is) something that is decided by the State. This is financial failure according to the Government rather than the failing of a private enterprise which ultimately would mean bankruptcy and closure. Within FE this kind of failure means a
to comply with. This culminated in with the 2000 Learning and Skills Act, an Act which not only redefined the post-compulsory sector as the new ‘Learning and Skills Sector’, but which also handed over the responsibility of inspection from the Further Education Funding Council (FEFC) to the Office of Standards in Education (Ofsted) and the Adult Learning Inspectorate (ALI). As a result the FEFC was also reformed into local and national regulatory body called the Learning and Skills Council (LSC).

Today FE colleges exist within a market economy, but one driven by rigid mechanisms of accountability and audit. In short, colleges are free to manage their institutions, but the price of this freedom is to work beneath the watchful eye of an array of structures and agencies of accountability which includes the Standards Unit, the local and national Learning and Skills Council (LSC), the Office for Standards in Education (Ofsted), the Adult Learning Inspectorate (ALI) and Her Majesty’s Inspectorate (HMI). In addition to these new forms of accountability, the problem of management in this diverse sector has been recast as the problem of ‘leadership’. An agenda spearheaded by *Success for All*, the 2002 DfES report on its vision for the future of the learning and skills sector. As the report states:

Good teachers and trainers flourish where there is strong and visionary leadership and sound and supportive management. We must improve the quality of leadership in the sector by improving its supply. We will work with the LSC and our other partners to develop a succession planning strategy for the sector in support of these goals. We also want to encourage the sharing of best practice in leadership and management across the wider education sector and with industry. (*Success for All*, pp. 35-36)

Following the 2000 Learning and Skills Act and the publication of this report two other significant changes influenced the status of leadership within the sector. The first was the setting up of a national leadership college for the Learning and Skills Sector called the Centre for Excellence in Leadership in October 2003 (with which we are affiliated). The second (a product of the Learning and Skills Act) was the new Common Inspection Framework (CIF) for inspecting post-16 learning institutions. The Centre for Excellence in Leadership provides leadership development courses for middle and senior managers throughout the sector, whilst the CIF provides Ofsted and ALI inspectors and learning institutions with a set of criteria for how inspections will be carried out and how learning institutions (including FE) will be inspected and graded. The introduction of the CIF is particularly significant for our study of accounting and leadership, however, as it replaced the pre-2000 Further Education Funding Council criteria for inspectors to measure ‘Management and Governance’, with a new post-2000 Ofsted inspection criteria to identify and grade ‘Leadership and Management’. In effect this was a re-evaluation, as well as a re-classification of the work of senior managers. As the new guidelines for inspection explain: ³

Each inspection report will include grades for each curriculum area and for leadership and management. The grades will be expressed as:
Outstanding
Good
Satisfactory
Unsatisfactory
Very Weak.


change in management rather than the wholesale dosure of the college (although this did also happen on occasion – see Goddard-Patel and Whitehead (2000) for more on failing colleges.)
What is missing from these new guidelines, however, is a clear criteria for how inspectors are to identify and understand ‘leadership’ as something that can then be judged as somewhere between ‘outstanding’ and ‘very weak’ — and particularly how ‘leadership’ can be distinguished from ‘management’. Overall, however, what these recent changes in FE signify is a turn to leadership over management as the solution to the effectiveness of the sector. But as we go on to demonstrate, making leadership visible and therefore calculable takes work — work on the part of the governing bodies and the inspectorate, but also work on the part of the colleges themselves to make leadership calculable within this new regime of accountability. What is evident in these policy and structural changes in post-compulsory education is that through the introduction these new accountabilities (Strathern, 2000a), agencies like the LSC and Ofsted have had to actively construct a new discourse of leadership with which any competent manager and principal must find a way of complying in order to gain professional legitimacy as an institutionally sanctioned leader of a successful institution. As the following extract from our ethnographic study of leadership work in an FE college suggests, these new accountabilities require new ways of working:

“…[That was] a useful pre-meeting. For a set-piece meeting like this [with the Learning and Skills Council], it’s important to be prepared. I feel I know where we are now and we all know what to say. We did this with Ofsted and got grade 1 for leadership and management.” Principal, Sixth Form College

As we have seen from our brief history of the sector, audit, accountability and inspection currently dominates issues of leadership in FE — particularly the need to demonstrate competence, compliance and effectiveness to a variety of audiences and stakeholders. As Strathern (2000a) has argued, such philosophies are increasingly common in public institutions and private enterprise, as in both there is a need to practice and perform these new forms of accountability based around the twin goals of economic efficiency and good practice. In addition, new accountabilities require new managerial and organizational forms and technologies through which they can be expressed. The above extract is taken from the fieldnotes of one our researchers following an observation of a meeting with the principal and his senior management team in a sixth form college. Here leadership and management are treated as a performance that requires organization and preparation. As this principal explains, an important factor in the successful accomplishment of leadership and management is that it must be seen to be done. Good leadership and management therefore involve the careful preparation of what can be said and done in front of an audience. In this case this is done by holding ‘pre-meetings’ to prepare for the real meeting that will happen later in the week. Such dress rehearsals mean that all staff involved in the meeting now ‘know what to say’ and how to carry off the performance necessary to accomplish the job that needs to be done — in this case discussing the financial status of the college with the LSC. Indeed, as we have seen with the introduction of the CIF, inspections from such agencies provide opportunities for leadership and management to be made visible and measurable, and for colleges to be legitimately graded for the quality of their leadership. The audit performed by these agencies plays an important role in maintaining ‘effective leadership’ as a symbol of organizational success — particularly as inspection reports are publicly available and so have become a key resource for students in making decisions about where to study. However, one disadvantage with such visible measures is that the grades awarded for standards of teaching and learning, and particularly for leadership and management, influence the level of funding a college will receive. As this second extract suggests continually having to demonstrate effectiveness can be draining for teaching staff and management:
“Ofsted inspected the college in December 2001 and another inspection is not
due until 2005. However, in order to prepare for this inspection we are having
a practice inspection. Of course, nobody is adequately prepared and anxiety
has set in. We know what is expected but staff continue to indulge in ‘arguing
with the ref’, inspectors are not going to change their views on the importance
of lesson plans or schemes of work, and management efforts to help staff
prepare are construed as yet more burdens indiscriminately and
unnecessarily placed on already frighteningly overburdened lecturers.”

*Head of Department, Tertiary FE College.*

The extract above is taken from a diary study that we conducted with a new middle
manager of this college. What accounts such as this suggest is that measures
designed to reward ‘good’ leadership have quickly become targets for colleges to
meet (Hoskin, 1997), and the pressures to meet targets can override other work
within the college (Ball, 2003). As a result, it is often the case that, “audits do as
much to construct definitions of quality and performance as to monitor them” (Power,
1994: 33). As Power goes on to argue in his detailed study of accountability and
accounting practices, although organizational life often consists of ‘checking up on
each other’, the formalisation of this checking and monitoring through auditing
represents a break with traditional forms of organizational control. Instead, audits
serve to ensure the quality of control systems rather than the quality of ‘first order’
operations; serving as a means of indirect control over work practices through the
monitoring and regulation of other systems of control. In short, the primary objective
of the audit is to achieve the *control of control*. And as with Foucault’s similar notion
of the ‘conduct of conduct’ (Foucault, 1991) controlling systems of control is therefore
dependent upon rendering the practices, actions and behaviours of others and
oneself visible and calculable – even if this is to the detriment of the first order work
that such audits are technically designed to measure. As the two extracts above
suggest, being *seen* to be in control is at least as important as actually having
control.

For the FE colleges that participated in our study, being seen to be in control of
control is about gaining legitimacy (DiMaggio and Powell, 1991) via the inspections
and published reports of auditing bodies and agencies. Under such a regime one has
to be seen to be auditable - even if the actual efficacy of the audit itself is often
difficult to demonstrate (Shore and Wright, 1999). As the above extracts from our
fieldwork suggests, this can lead to a kind of ‘performed’ audit. One more concerned
with ‘rituals of verification’ than with interrogating the content of actual work practice
(Power, 1997). Such politically important inspection regimes requires that auditors
and ‘auditees’ within organizations and institutions become particularly skilled at
performing the audit and making the world verifiable and calculable within the
matrices of the given audit process. This has led recent studies to challenge the
popular notion of auditing as being a somewhat dull and fastidious task requiring
merely the recording and collation of facts, figures and documentation. Instead, they
argue, studies of how audits are performed reveals a highly creative task in which the
world is actively rendered manageable and controllable through the production
documentation, facts and figures.

For FE colleges there is the added incentive not only to comply with the standards
set by the inspectorate, but to do so as a form of ‘leadership’. What is most
significant in this sector is the political climate of ‘new managerialism’ (Randle and
Brady, 1997) combined with the need to visibly demonstrate leadership for inspection
regimes. Perhaps ironically this has meant that *doing* leadership has become a
collective activity that – quite apart from the visions and strategies usually associated with the term – involves ordinary, but skilful, management of accounts that can then perform ‘leadership’ for the benefit of others. As evident in the above extracts, one of the main ways of performing leadership is through the preparing and rehearsing of performances of effectiveness by holding meetings and pre-meetings. As we will go on to demonstrate here are many examples in our data where principals, senior, middle managers and teaching staff discuss and work on the production and configuration of facts and figures for the purposes of demonstrating that such work is being done. As such preparing for audit and working within ‘policy technologies’ (Ball, 2003) like the Common Inspection Framework and the Success for All agenda means that much of the work of senior managers is taken up with the construction of convincing and ‘authentic’ performances of that work. But as we will go on to ask if audits are performed and if the very technologies that measure leadership also support such performances then how are we as researchers to study and understand leadership as an empirical phenomenon?

Leadership’s disappearing act

As we have seen in the above analysis, effective educational leadership has become a central agenda in post-compulsory education policy. The language of leadership is pervasive and infuses government documents, vision statements, and inspection regimes. As such college principals and senior managers are increasingly required to think of themselves as potential leaders in a sector that needs saving through effective leadership (Ball, 2003; Loots and Ross, 2004). This is particularly observable in the talk of college principals and senior managers that we have interviewed during the course of our ethnographic research. These managers have become adept at talking about their role as a leader, and of the importance of leadership in improving the quality of teaching and learning in the sector. As we have described, however, this kind of espoused leadership talk can also be used to play what could be described as a kind of ‘leadership game’. That is, once you understand the rules of the leadership agenda you can work within them to get other kinds of work done.

During the past 30 years of leadership research there has been a small but consistent body of work that has called into question the usefulness of the concept of leadership. Beginning with a general dissatisfaction with the results of and lack of coherence in trait based research (Stogdill, 1974), critical studies have increasingly questioned the methods used by researchers in making leadership visible and calculable (Meindl, Ehrlich and Dukerich, 1985; Pfeffer, 1978; Smircich and Morgan, 1982). Attribution theory represented one early and largely under-developed alternative to the study of leadership that sought to challenge the individualism and essentialism that characterises mainstream research (Calder, 1977; Lord and Maher, 1991). By questioning the validity of the causal relationship between leadership and agency, such studies have suggested a ‘respecifying’ of leadership studies to focus on the methods used by members to construct perceptions and accounts of leadership. Indeed, Calder (1977) has suggested that leadership researchers have for too long been concerned with ‘second order’ constructs of leadership – the models, concepts, and labels attached to observed behaviours – at the expense of ‘first order’ common-sense understandings of leadership upon which theories and models are based. As we have seen in our own research, organizational members in FE are highly sensitised to the language and power associated with the brand of leadership promoted in their sector. After all, achieving high inspection grades, attracting new students and gaining funding depends upon their ability to present ‘good’ leadership practices. In short, the organizational members in our study are not
‘leadership dopes’ when it comes to understanding the value of performing a certain brand and style of leadership in their sector. 4

Yet surprisingly few empirical studies of leadership in action exist that take seriously members’ methods as opposed to the testing out of established theories, concepts and models of leadership. One consequence of this focus on theory testing has been a gradual sense of confusion as to the object of inquiry in contemporary leadership research. For instance, in a recent series of papers Alvesson and Sveningsson (2003a; 2003c) have questioned the existence of leadership as an observable phenomenon in daily organizational life. As they state: “Our general impression is that it is difficult to say anything of the possible existence of leadership in the great majority of organizations and management situations” (Alvesson and Sveningsson, 2003a: 377). Having conducted interviews with managers in a research and development company, the authors found that the accounts given of leadership were ambiguous, often contradictory and seemed to suggest that the participants used ‘tactics’ during interviews for “…carrying out the trick of the mysterious disappearance of leadership” (2003a: 374). Concluding their argument, they state:

The empirical material points to the disappearance of leadership. A closer look sensitive to the incoherencies and deviations from the claimed characteristics of leadership means that it dissolves; even as a discourse it is not carried through. Not even the massive presence of scripts for leadership articulation in contemporary organizations, provided by popular press and management educators, seems to be sufficient to produce coherent treatment of the subject matter (2003a: 379).

Whilst we are sympathetic and supportive of the interpretative approach to leadership research advocated by the authors – particularly their call for ‘leadership agnosticism’ in future studies (2003a: 377) – we question whether it is leadership that is mysterious and predisposed to dissolving and disappearing, or whether it is a consequence of the research methods being used to make leadership visible and researchable. The problem it seems is that Alvesson and Sveningsson, like so many researchers, are somewhat disappointed that leadership may not survive when subjected to the scrutiny of their critical analysis. This, we argue, is not surprising given the amount of work it takes to see leadership through the gaze of the researcher. It is only when one attempts to see leadership from a member’s point of view – one that deliberately sets aside explicit theories models and assumptions as the essential character of leadership – that one is able to see that other kinds of work are going on, work that might be described within a setting as “…managerial work – cash-flow management, listening to superiors, passing on plans from seniors, and determining that people complete reports…” (Alvesson and Sveningsson, 2003a: 365). Even though the authors state that such work “…does not seem for us to be of immediate interest in this specific study”, for us, this is exactly the kinds of work that should be of primary interest to the critical researcher. We have seen the doing of such work ourselves when observing college management teams as they hold budget meetings, team meetings, tell jokes over a coffee, give speeches, deal with complaints, send e-mails, open their post and generally get on with the everyday job

4 For Garfinkel (1967: 68) a ‘cultural dope’ is “…the man-in-the-sociologist’s-society who produces the stable features of the society by acting in compliance with pre-established and legitimate alternatives of action that the common culture provides”. Similarly we would argue that there is a tendency to see organizational members as members-in-the-leadership-researcher’s-society who conform to established models, theories and categories of leadership-followership behaviour. And while we would agree that the participants in our study are clearly demonstrating compliance, they are not doing so reflexively. They are aware of the common-sense rules of leadership that are in play in their sector and the importance of managing within these rules to get work done.
of working in a FE college. For us such work – and more importantly our shared common-sense understanding of it as work – is central to situating the concept of leadership in everyday organizational settings. In our own organizational setting, as in the research and development company studied by Alvesson and Sveningsson, these organizations do no grind to a halt because of ontological crises about the nature of leadership. People in organizations get on with their jobs and find a way of working with and around such ambiguous concepts (Sharrock and Anderson, 1991). Leadership is certainly present in our ethnographic data in that it is occasionally talked about, but it seems that more than anyone it is the academic researcher that is most perplexed and concerned about the nature of leadership.

Given this, it is perhaps strange that so few studies have investigated the everyday practices of leadership, particularly when taken as a body of work, critical studies of leadership generally conclude by recommending a research methodology that focuses on members’ own methods of making leadership visible and sensible (both to researchers and other audiences). Whether this expressed as a study of the extraordinization of the mundane work of managers doing leadership (Alvesson and Sveningsson, 2003c); a study of leadership activity (Mintzberg, 1982); how meanings and symbols of leadership are managed (Smircich and Morgan, 1982; Pfeffer, 1978); how perceptions of leadership are held together as social constructions (Bresnen, 1995; Grint, 2002); or how researchers can move towards a post-positivist, or post-modern understanding of leadership research (Grint, 2002), there is a general consensus that leadership must be studied as a situated phenomenon – one that is produced through everyday, ordinary, practice (including the practice of theory building and conducting research). As we have argued, when viewed in this way, leadership becomes amenable to a critical approach that has yet to be included in traditional methods of leadership research. That is, treating leadership as an ethnomethodological matter. In the following sections we suggest ways in which such an approach can be adopted by attending to some of the mundane features of everyday leadership work.

Some features of everyday work in an FE college

The following material is taken from the taped transcript of a meeting between the senior managers of an FE college and representatives of the local and national Learning and Skills Council. The meeting takes place in a tertiary college that currently operates on two sites and provides A-level, foundation and NVQ level courses for 16-19 year olds and adults in traditional academic subjects and also a wide range of vocational qualifications. Like most post-incorporation FE colleges, the college is one of four others that serve this particular community, and competition for students is fierce as each college aims to provide the highest standard of facilities and the widest range of courses. The meeting described here concerns plans for a new annex building to be built next to the existing site. This new building would provide the college with state of the art teaching facilities for its popular hair and beauty courses as well as providing extra teaching rooms for other subjects. The meeting itself was called at short notice to discuss the news that the proposal for the new building had been rejected by the LSC’s capital committee. This came as a blow to the management of the college since they had prepared the proposal with the assistance of the local LSC office. Today’s meeting (attended by the college management, and representatives of the local and national LSC) was arranged to find out why the proposal was rejected and what steps need to be taken to amend

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A more detailed description and analysis of this meeting can be found in Iszatt White, Kelly, Randle and Rouncefield (2004).
the proposal for resubmission. The subject of this 3 hour meeting hinges on one problem: what level of funding the college should say it needs in order to have a new version of the proposal accepted. As we will describe in detail, the problem of which figure to use in the proposal presents several difficulties for this management team. The original proposal stated that the college required 35% funding (the college would then make up the remaining costs). This figure was originally chosen since the local LSC had mentioned (informally) that this is the usual level that is awarded funding for such projects. According to the college’s Finance Director, however, the college would actually need nearer 50% funding, but by proposing a lower figure it was hoped that the LSC would view the college as a more financially secure investment which would secure at least 35% with a view of increasing this figure over the following the three years.

Local LSC Officer: “…Can I suggest a way forward? I think we all need to be happy with the process, and I think we need to put that in at this point in the conversation. But if we are happy with the process, I think it’s less of how we got from there to there, I think it, it would be useful to have a discussion about what are the reasonable levels of income, for example, so that we’re all reasonably happy with the assumptions that are being made and then we can see what the result is from that, and what percentage that suggests. To my mind that will at least stress thirty-five percent…”

Principal: “…if I sum up just where I think we are and you tell me if we’re wrong: One option is to rework the figures again from the position somewhere in-between those of the capital committee so that it’s a bit worse than it was, but not as bad as it in fact finished up as. That’s one option…”

National LSC Officer: “…but would you be comfortable with that as a college if you don’t believe the numbers, I mean…?”

Principal: “Well, there you are, I mean…”

Local LSC Officer: “…John’s going through options ok, so…”

Principal: “…that is the option isn’t it? That is the only option?”

Finance Director: “…but, this, I…”

Principal: “…Sorry, let me finish Brian. I don’t know what the committee expects of us. Are they expecting to see the same proposal with thirty-five percent grant level requested, but re-worked figures, or are they expecting to see it come back with a request for a, a higher grant? Now clearly from our point of view, we would prefer the higher grant, because, you know really that’s the figures that you put in the plan are based on degrees of optimism, and all you do, you can change that very easily by changing your optimistic view of the world, and it can go from hugely optimistic, which we felt we were to get by on thirty-five percent, to much less optimistic, which were the re-worked figures that Brian came up with. Now we have got a leeway within that, it’s just which, which looks the more credible case, to actually go back and say ‘look, we have re-thought, we’ve changed our position of optimism and we now think that we should have a forty percent grant’ or whatever it would be. Or, to go back and say ‘whoops!’ we realised we’ve gone from being over optimistic to under optimistic, to pessimistic’, and then we’ll come

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6 All names in the following extract are fictitious.
back again. I mean those two look the two, I think we’ve only got two options haven’t we? Change the figures or change the grant level…”

This meeting demonstrates some of the complexities of what we have called ‘leadership work’ in an FE college. The meeting described here was a structured occasion for problem solving, the problem here being what figure to present in a funding proposal. What appears as a straightforward problem of accountancy is treated by the actors in this meeting as a kind of organizational game that needs to be played out. The principal is careful to manage the delicate relationship between the college and the LSC, but he is also keen to protect the professional image of his deputy. The representatives are also in a delicate position in that they want to offer help to the college, but at the same time must not be seen to be helping by any outside authorities. This process of careful negotiation can be likened to a game since the rules of funding are also open to interpretation by the capital committee who will eventually make a decision on the proposal and have themselves been known to change funding criteria from case to case (Iszatt White et al, 2004). Yet in this example it could be argued that deciding what figures to present, and therefore what story they should tell, is not so much about ‘leadership’ as about skilful administration and the management of performances (Bittner, 1965; Harper, 1988).

In an interview with the principal following this meeting one of our researchers discussed the problem of working on the funding proposal, and particularly some of the difficulties of working with local and national funding councils to arrive at a suitable figure. The principal summed up the meeting with the following:

“…you play the game, you see, y’know, …You see, theoretically what happens is you should put all the figures in and out the end pops what level of support you need. But the reality is you never bloody win, we were told actually if we try to get a thirty-five percent grant that we would never get it, so what we did was we made the figures show that we could just do it on thirty-five, but it is a very tough squeeze. We first of all asked for fifty percent…”

The work described in this extract, and particularly the ‘game playing’ qualities discussed in the statement above, could equally be categorised as ‘leadership’, ‘management’, ‘organization’ or ‘administration’ depending upon the agenda of the researcher. In order to ‘see’ leadership in these accounts, therefore, one must explicitly adopt one of the many definitions, models and theories that we have discussed earlier in the paper. In order to ‘see’ leadership in these accounts, therefore, one must explicitly adopt one of the many definitions, models and theories that we have discussed earlier in the paper. Therefore, much like the proverbial person with the hammer who can only see nails, when one adopts a theory of leadership to analyse data, evidence for that theory can then be seen everywhere. As we have noted, in a political climate where colleges are actively being graded and funded based on their measurable leadership abilities, it is perhaps not surprising that leadership can be demonstrated when required. However, if leadership has a tendency to appear and disappear depending upon the method of research employed (Alvesson and Sveningsson, 2003a; Pfeffer, 1978) then what is left to study? For us, what is left is perhaps the most important – yet most easily overlooked phenomenon – that is, the observable work that is done. What do we mean by work? As Harvey Sacks has said about ‘being ordinary’:

Whatever you may think about what it is to be an ordinary person in the world, an initial shift is not think of “an ordinary person” as some person, but as somebody having as one’s job, as one’s constant preoccupation, doing “being ordinary.” It is not that somebody is ordinary; it is perhaps that that is what one’s business is, and it takes work, as any other business does … as whatever it is that takes analytic, intellectual, emotional energy – then you will
be able to see that all sorts of normalized things, for example, personal characteristics and the like are jobs that are done, that took some kind of effort, training, and so on. (Sacks, 1984b: 414).

As we discussed at the beginning of this paper, traditional leadership studies have for a long time concerned themselves with the personal characteristics of leadership, but what if we were to think about leadership as Sacks think about being ordinary? Are college principals and senior managers working at being ‘leaders’? As we have demonstrated, there is certainly evidence that leadership is a job of work that has to be managed, whether this involves managing an interview with a leadership researcher, preparing staff for inspections and meetings with funding bodies, or deciding on how to present the financial case for a new building. Just as Sacks advises us to not think of “an ordinary person” as some person, perhaps we as researchers should try to avoid seeing people as the embodiment of ‘leadership’. Perhaps instead we should attend to the collaborative work involved in doing being a leader.

Conclusion

This paper has discussed how organizational members organize themselves around concepts such as ‘leadership’ in post-compulsory education, and how ‘leadership’ as a political ideal has helped to sustain a wider organizational and institutional order within the sector. As we have demonstrated, the work that goes into producing accounts of leadership also conform to what Power (1997) has described as ‘second order’ work: the work of monitoring and/or controlling other systems of control. As such, studying how managers in an FE college account for themselves within the political schema of leadership provides an insight in to some of the work that such managers have to accomplish. Nevertheless, investigating how accounts or performances of work differ from the work itself leads to a misleading distinction between accounting and social action. As Bittner (1965) has cautioned in his own ethnomethodological approach to the study of organization, this is not merely a case of documenting discrepancies between the meaning of a rule and the events that occur within (or in spite) it. Instead we have sought to understand the work of doing leadership as the artful interpretation of rules in order to get other work done. In doing so we have suggested that audit and the regimes of accountability in FE represents a technology through which leadership can be made visible by governing agencies, but also by the colleges themselves. As such it could be argued that leadership is held together through the active collusion of State and organization, as the ‘effective leadership’ agenda serves the interests of both. As we have suggested, this may be why the phenomenon of leadership seems to have a phantom like quality when studied, and why accounts of leadership can seem vague and contradictory. This is not because of the essential slippery quality of ‘leadership’, but the result of research methodologies that ignore the situated character of leadership talk and everyday work. In our study of post-compulsory education we have suggested that leadership itself could be thought of a product of the ‘audit culture’ in which the leadership concept is deliberately (and in some cases ironically) produced as an observable, but purposefully vague phenomenon (Shore and Wright, 1999). Yet what is frequently missing from discussions of audit culture and accountability is how organizational members get work done within such discursive regimes. For us, both the leadership literature and studies of audit and accountability have so far overlooked the everyday practical accomplishment of work in such ‘cultures’ in favour of theoretical concepts that seek to explain rather than explicate. It is here that we have suggested an ethnomethodologically informed ethnographic study of leadership.
could provide one means of examining the mundane features of everyday work that play a part in sustaining wider institutional orders and new accountabilities.

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