The interplay between ideological resistance and management control: an Egyptian case study

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Abstract

Purpose – This study explores the relationship between institutional logics and workers' agency in business organisations. The purpose of this paper is to explain management control in a complex setting of workers'

resistance and institutional multiplicity and complexity. Exploring the inherent political volatility at the macro level, the work also investigates the political aspects of economic organisations and the intermediary role of individuals who deal with these institutions.

Design/methodology/approach – Theoretically, the study triangulates institutional logics and labour process theories, linking higher-order institutions with mundane labour practices observed in the case study. Methodologically, the study adopts a post-positivistic case study approach. Empirical data were solicited in a village community, where sugar beet farming and processing constitutes the main economic activity underlying its livelihood. Data were collected through a triangulation of interviews, documents and observations.

Findings – The study concludes that, especially in LDCs agro-manufacturing settings, economic and societal institutions play a central role in the mobilisation of labour resistance. Control can be effectively practiced, and be resisted, through such economic and social systems. This study affirms the influence of institutional logics on individuals' agency and subjectivity.

Originality/value – The study contributes to literature by investigating the relationship between subalterns' agency and institutional logics in a traditional political and communal context, in contrast to the highly investigated western contexts; and providing a definition of management control based on the prevalent institutional logics in the field.

Keywords Egypt, Labour process, Institutional complexity, Management control, Ideological resistance, Sugar production

1. Introduction

Mundane practices of individuals in the organisation are not void and cannot be detached from the big society in which they are practiced if we are to fully understand management control dynamics. This study seeks to avoid the limited understanding of resistance of workers as only economic or technocratic – that is as only based on the economic rationales of the market. In other words, we cannot just understand workers' movements as actions against management to improve their economic statuses (e.g. Friedman, 1977; Edwards, 1979). But these actions should be put within their cultural, communal, political and religious contexts.

This study argues that, especially in emerging markets, when worker resistance is based on ideologies such as religious beliefs, community values and democratic practices at the state level, it is in a better position to help workers achieve their interests and outflank control measures imposed by corporate management over them. A communal and political context can configure worker resistance contributing to the presence of what we can call community-based resistance, religion-based resistance and democratic-based agency, or, in other words, "ideological resistance". To attend to ideological resistance, this study

empirically addresses resistance of subalterns in a case of "institutional complexity" – a situation in which organisations face a variety of incompatible prescriptions or pressures stemming from multiple institutional logics, such as market, religion, state politics and community values, that are prevalent at the macro societal level (Goodrick and Reay, 2011; Greenwood *et al.*, 2010, 2011).

While these different logics imply different and even conflicting prescriptions, workers can manage this context to reap some labour benefits. The workers can adjust themselves to this situation to the extent that these logics appear as mutually supporting workers. It is interesting to investigate how subaltern workers in a rural context are adept at using different logics for their own benefits and converting their complexity into advantage – that is how workers turn a complex situation to a beneficial one (Jarzabkowski *et al.*, 2013). We investigate how those workers do not take these institutional logics for granted but they can compromise, resist and use them to achieve their objectives/interests (Oliver, 1991) – and how this situation influences management control. That is, drawing on ideologies by workers can have significant influences on management control practices (MCPs). This study also addresses the appearance of management control in a context where ideological resistance is prevalent. Shortly, the study explains how community, religious and democratic logics shape and reshape worker resistance and thereby configure MCPs in the organisation.

In addition, it is observed that most studies that investigate the influence of institutional logics on MCPs are conducted in advanced contexts (e.g. Dambrin *et al.*, 2007; Ezzamel *et al.*, 2012). This study contributes to management control research in less-developed countries (e.g. Ashraf and Uddin, 2015a; Hopper *et al.*, 2009; Jayasinghe and Wickramasinghe, 2007, 2011; Uddin and Hopper, 2001; Tsamenyi *et al.*, 2017) by exemplifying how, in a socio-political context such as rural Egypt, individual actions and MCPs are being configured by the institutional environment, especially state development commitments, community and religious values and the political upheavals in the country.

We draw on the concept of institutional logics (Friedland and Alford, 1991; Thornton *et al.*, 2012) along with labour process theory (LPT), especially the conceptualisations presented by neo-Marxists such as Michael Burawoy. The later theory is necessary to attend to labourers practices at the lower level of the organisation. And the former theory is necessary to provide an explanation of these material practices in the light of the different societal logics available in the field or within a context attributed as institutionally complex.

Methodologically, the study follows a post-positivist approach in investigating a case company working in the field of sugar beet production in rural Egypt. For confidentiality reasons, this company is known here as ESC. This agro-manufacturing setting, with its apparent religious, social and political nature, enables us to attend to a set of institutional logics, not only economic but also non-economic.

This paper is structured as follows. Section 2 outlines the theoretical perspectives used in this study. Section 3 provides a background of worker resistance from the literature to understand how it can influence management control. Section 4 clarifies the methodology and methods employed in conducting this study. Section 5 presents a background of the case company investigated in this study. Section 6 clarifies the appearance of worker resistance and management control in the organisational field when market logic is the dominant one. Sections 7 and 8 link workers resistance at mundane levels to other higher order logics at the societal level such as community and democratic institutions – they clarify how worker resistance, when based on an ideology, can have significant influences on MCPs. Finally, Section 9 provides the concluding remarks of the study.

2. Theoretical framework
The institutional logics perspective allows us to recognise that individuals and organisations are routinely driven by multiple forms of rationality[1], rather than by a

single, and necessarily instrumental or utility-maximising, form of rationality (Cloutier and Langley, 2013; see also Ashraf and Uddin, 2015b). It suggests that different logics usher in different rationalities and structure different actor identities (Lounsbury, 2007). That is, it helps demonstrate that an environment may be informed by multiple (and possibly contradictory) logics (Friedland and Alford, 1991). Hence, it can highlight the whole social context that influences organisational practices, making it more visible. Then, the use of the institutional logics perspective can be useful for looking into how "heterogeneity" influences current business organisations (Friedland and Alford, 1991; Thornton *et al.*, 2012).

However, little work has been done in studies of institutional logics on how individual actors respond to different institutional pressures or contestations (Cloutier and Langley, 2013). To gain a fuller understanding of institutions, we may need to incorporate the role of interests and agents into institutional analysis (Seo and Creed, 2002). The role of interests and agency can be explored using LPT.

Orthodox LPT has been widely criticised for assuming labour to be largely "free" or taken for granted, neglecting the wider economic and social constraints that result in labour captivity. To correct this objectivist bias of classical Marxist theory, there have been some attempts to theorise or explain subjectivities and identities within the dualism of control and resistance and to signify the role of the agency of labour within the structures of a capitalist work arrangement (Burawoy, 1979; Edwards, 1979; Friedman, 1977), and to address the effect of factors such as religion, culture, ethnicity and state politics (see e.g. Althusser, 1995; Burawoy, 1985).

In spite of the limitations of the LPT literature, LPT can still provide specific and useful insights. The incorporation of LPT enables institutional macro-explanations of organisational similarity to incorporate a micro-level focus on practice, action and interaction. This, in turn, better incorporates agency, diversity and change into institutional analysis (Lawrence and Suddaby, 2006; Hopper and Major, 2007). This is necessary to understand how:

[l]ogics are not purely top-down: real people, in real contexts, with consequential past experiences of their own, play with them, question them, combine them with institutional logics from other domains, take what they can use from them, and make them fit their needs. (Binder, 2007, p. 568)

Further, LPT can help us understand the basic mechanisms of control structures and relations and how antagonism between capital and labour is brought to the behavioural surface in terms of coercion, resistance and consent (Alawattage, 2005). Labour dynamics can provide some explanations relating to processes of implementation and adoption of organisational control systems. Some studies investigated how labour relations are crucial for management control systems (MCSs) implementation (Anderson and Young, 1999). For example, Ezzamel and Willmott (1998) and Ezzamel *et al.* (2004) find that managers delayed implementing activity-based costing (ABC) for fear of inflaming industrial relations. When they did, employees had problems in establishing the meaning of ABC definitions of activities and allocating labour time to activities. Consequently, ABC data were perceived as irrelevant, contrary to work orientations and as threatening their self-esteem and occupational identity (see also Hopper and Armstrong, 1991; Hopper and Major, 2007; Uddin and Hopper, 2001).

3. Worker resistance and management control

Traditionally, workplace resistance was seen as open and direct opposition to management control (e.g. Ashcraft, 2005; Thomas and Davies, 2005), for example, through strikes, go-slows and sabotage (e.g. Burawoy, 1979). In line with this "classic Fordist image of resistance" (Fleming and Spicer, 2008, p. 203), the brutal restructuring of the corporate infrastructure in western economies during the 1980s was met by organised

union resistance. This sometimes resulted in bloody and prolonged confrontation (Fleming and Spicer, 2008).

Later on, on the other hand, critical scholars who studied culture management and surveillance wrote a different script, casting workers in relatively non-resistant, conformist roles (Ybema and Horvers, 2017). In particular, by the mid-1990s, the concept of resistance has made a dramatic reappearance. Here, with the rise of a market logic, it is noted that direct labour resistance has gone down, and only subtle resistance with little impact on capital and management controls is noted to be found. Thus, actions such as cynicism, irony and so forth are suggested to fit the "new spirit of capitalism" (Boltanski and Chiapello, 2005).

This view favours capital and corporate management indicating to their significant power and control over labour. The supporters of this view see that the mere presence of a corporate vision statement or culture programme was enough to subjectively colonise workers and strip them of any will to oppose (Thompson and Ackroyd, 1995). It is suggested here that a widespread compliance and consent in the workplace has resulted in new "totalizing" controls, which muffled or absorbed and effectively eliminated worker resistance (e.g. Legge, 1995). Along with this change in worker resistance, traditional theories lamented the end of employee recalcitrance and exaggerated the magnitude and totality of organisational controls, generating an over-managed and over-controlled individuals and organisations (Gabriel, 1999).

The above noted views credit either organisational control processes that effectively create compliance or equally effective employee resistance to such mechanisms of control (Mumby, 2005). These contrasting readings re-categorise the intentions, practices and effects of subtle resistance as either "real" resistance or "mere" compliance (Ybema and Horvers, 2017). However, this dualist approach to worker resistance results in the neglect of more complex individual positionings and social dynamics (Mumby, 2005). This results in a distorted picture of organisations (Thompson and Ackroyd, 1995; Collinson, 1994).

Moving away from the more classic view of resistance and from the later view of almost absent resistance acts, recent organisational scholars began to acknowledge that resistance is not such a clear-cut and overt matter, but rather complex (Thomas and Davies, 2005), blurred (Ashcraft, 2005) and not always obvious (Fleming and Sewell, 2002). Resistance is always there, be it in the form of organised action or subtle subversions around identity and self (Thompson and Ackroyd, 1995).

Then, responding to Ybema and Horvers (2017), rather than asking whether resistance is either real and effective or empty and inconsequential, this study deals with the more pertinent question of how resistance is performed *in situ* and what effects it produces. This helps us understand how resistance is not a "fixed opposition between irreconcilable adversaries" (Courpasson *et al.*, 2012, p. 816), but instead part of on-going negotiations between proponents and opponents (Ybema and Horvers, 2017). This, in turn, stresses the idea that power must be seen in a multidimensional manner, absent of one single sovereign source (i.e. management or capitalism) (Fleming and Spicer, 2008).

This study further argues that resistance is shaped by the surrounding macro events in the surrounding society. By understanding worker resistance within macro events in the society, including changes in state politics, the paper seeks to provide a new twist to the old story of the rising power of management control and weaker labour resistance.

Worker resistance can have implications for management control. For example, Alawattage and Wickramasinghe (2009) examine how a distinct subaltern group in Ceylon Tea in Sri Lanka deployed their own weapons towards the changes in governance and accountability structures. Drawing on James Scott's (1985, 1990) political anthropology of everyday resistance, they examined how labourers in Ceylon Tea resist controls and how such resistance operates within multiple accountability relations leading to a form of social

accounting, which they call Subalterns' Emancipatory Accounting. Moving in this way, this study investigates how ideology facilitates or inhibits the use of specific control practices (Ezzamel *et al.*, 2007). It belongs to research that examines the relationship between ideology and management control, with the latter being recognised not just as a technical apparatus but also as a practice that shapes and is shaped by society (Burchell *et al.*, 1980). This is done in this study through linking worker resistance to the prevailing institutional logics in the organisational field. These logics are not seen as fixed: they are changing in nature, power and dominance overtime; an issue that also reconfigure worker resistance overtime. This highlights how the dynamics and control implications of worker resistance in LDCs are different from their counterparts in a developed western context.

4. Research methodology and methods

The present study adopts a post-positivist qualitative approach to get a thorough interpretation, understanding and coverage of the research context. This interpretive approach aids in better understanding the context, and how practitioners are interpreting their every-day contexts or situations (see Burchell *et al.*, 1980). Particularly, we use the case study method. We focussed on one case company (ESC) working in the field of sugar beet production in a rural agro-manufacturing setting in Egypt.

The study requires two main categories of empirical data in order to address the proposed aims. The first category is data that reveal changes at the wider socio-political level. The other category is one that reveals changes in micro organisational/individual processes and practices. While the macro data have been mainly collected from secondary published materials (e.g. reports, journal articles and websites), the micro data have been collected from actors in the organisational field studied (e.g. sugar beet farmers, the company's representatives, accountants and government officials), as outlined below.

A pilot study was conducted in 2013 where some interviews were made to be familiar with the research context and get an overview of MCPs adopted there. The main phase of data collection was made in the summer of 2014. Data were mainly collected using a triangulation approach of semi-structured and unstructured interviews, observations and documents. Also, we took advantage of informal discussions which were more accessible and suitable considering the informal nature of the rural context. Access to plantation (beet) fields or the village community required no formal permission, as some contacts and relationships with the people who live there were useful. However, permission was solicited for access to the factory and office documentation. The life trajectory of the first researcher in the village community for more than 25 years was very beneficial for providing a fair understanding of the research context and the underlying different rationalities behind local people's behaviours therein.

Around 27 interviews were made of which 21 interviews were recorded. The average length of an interview was 1 h. For these interviews which were not being recorded, notes were made during the interview or directly after the interview. These interviews and conversations were made with 37 respondents from different managerial and operational levels in the case company; including divisional heads, factory representatives, beets suppliers, chemists, operational and agricultural engineers, government officials related to the industry, drivers[2] and accountants.

Around half of the interviews were group interviews that mostly took an informal nature. Such "conversations", as we prefer to call them, were mostly held with rural workers, farmers and drivers at representatives' offices, farmers' fields and homes. On the other hand, interviews conducted with management and professionals, including division heads, accountant, chemists, engineers and government officials, took an official or formal nature and were mostly made in the interviewees' offices in the factory site. Besides, secondary data such as the related literature and the publicly available internet data were used, mainly

to provide macro data necessary for having a historical and political background about the development of the sugar industry in Egypt.

There was follow-up in 2015 with some respondents after the main phase of data collection through mobile calls and correspondences concerning some of the emergent issues and findings during the phase of data analysis for the possibility of enhancing validity and reliability.

As above, useful data were captured through informal discussions, whether through unplanned conversations during field visits or telephone calls. Collecting data through casual conversations and by simply "being there" in the organisation and the field provided invaluable clues about how to orient the investigation and how to interpret events. This was employed here as a means of cross-validating the initial interpretations of interviewees' responses. Hence, the final interpretations emerged through a certain amount of dialogue between the researcher and the researched.

Interviews and conversations were made in Arabic (the native language in Egypt) and they were transcribed in Arabic also. Then, they were translated into English. Manual coding was used for data analysis where data were read several times looking for new codes and emerging themes. This process has started during early interviews; the matter which allowed the researchers to go back into the case company and ask more detailed corroborative questions. Then, transcripts related to each code were read again searching for key themes which shares several open codes. The interview transcripts and notes were summarised and analysed thematically together with personal reflections by the researcher. This process involved combining literature-based interpretations and other comments to empirical data, continuously during the analysis process. Table I outlines the key themes identified in the study and links them to interview issues and interviewee categories.

Throughout the stages of data analysis, the institutional logics in the investigated field were being shaped in the mind of the researchers. This shaping of logics was mainly data driven. But also, it depended a bit on literature. Three main sets of logics were identified; business, community and democratic/political logics (Figure 1). Market logic is about market conditions and the industry, i.e. the competitive structure of the business. This was captured through combining insights from the rational way of thinking and behaving that was apparent on the discourse, behaviours and actions of corporate management as well as secondary data such as data from internet websites and previous studies (Section 6). In contrast, community logics are related to non-economic institutions such as family, religious and households, which are prevailing in the rural villages. These were informed by the prevalent observed events and values, line of thinking, behaviours and power structure in the Egyptian community. In a rural community, where the first researcher is living as one of them, familial and kinship relations, community values and enormous passion towards religious beliefs and rituals were central controlling the actions of community members and directing them towards community interests. Rural workers resort to other community members in case of any issues arising with the company. Community-related discourse was clear in the actions and behaviours beet farmers and other rural workers. Drawing at first on field observations and then on interview transcripts a key theme was identified as community logics which included sub-themes related to family and religion (Section 7). Finally, democratic logics are informed by the recent political/revolutionary events in Egypt that broke out in the outset of 2011 which brought in some democratic changes in the state. At this time, political and revolutionary discourse was apparent in the actions of people around the country. This had informed a revolutionary ideology which had significant implications for the labour process. Workers explained how they used the revolutionary thinking at the state level to gain some labour benefits at the micro-level, which were not to be achieved in normal circumstances (Section 8).

Field work themes	Interview issues	Interviewee categories/data sources
The firm's profile	Main activities Structure Laws and regulations Strategies Centralisation Competition	HR personnel Legal administration personnel Internal auditors
Management control	Performance indicators Targets Quality control Performance evaluation Promotion Incentives Performance reports	Accountants HR directors Quality and control engineers Technicians Supervising agricultural engineers
History	Strategic worthiness of the industry Moving from cane to beet planting Privatisation of the sugar industry	Internet websites Articles
Development	State intervention in the industry Improvements in the village community after establishing the company	Heads of the supervisory committee/ Sugar Crops Council Internet websites
Sugar beet community/farmers	Contracting for beets Supplying beets Farmers' satisfaction Resistance to the company	Farmers Representatives Drivers Regional agricultural engineers
Economic/business interest	Self-interest Profit maximisation Cost minimisation Competition for beets	Heads of divisions Technicians
State politics and democracy	Strikes Workers movements Response to strikes	Representatives Union activists Technicians Public relations personnel Legal division personnel

Table I.
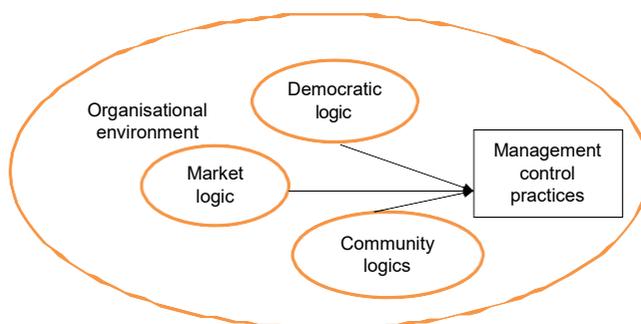Field work themes, issues and interviewee categories

Figure 1.
Multiple logics in the organisational environment

5. A background of the rural community

ESC is one of the largest producers of sugar from sugar beet in Egypt. It was established as part of the Egyptian state project to narrow the gap between sugar production and consumption through encouraging beet planting across Egypt. ESC is a shareholder company where the major shareholders are government-owned enterprises. The company is located in a village in Fayoum province to the south of the capital city of Cairo.

ESC produces sugar using beets materials produced by farmers living in the nearby villages to the sugar factory. ESC has contracts with nearly 40,000 farmers who plant about 80,000 feddans (or acres[3]) a year. It collects around 1,300,000 tons of beets. The company employs around 1,000 people, most from surrounding areas (i.e. from the villages close to the factory). The company's sales revenues in 2015 were around EGP 1bn.

The company is working in two main physical spaces or domains; the villages where farming of beet takes place and the factory site where beets are processed to manufacture sugar (Figure 2). For logistical reasons, as well as to address other "development logics"[4], the factory is geographically located close from a set of villages that produces beet in significant amounts as their main source of living. These villages are often identified as "beet villages" or "beet communities", which has been the case since the establishment of the beet sager factory – ESC – in this rural region. In other words, the presence of "the factory" offers the villages, communities and individuals an economic identity. The sugar beet factory has changed the interests of the villagers through the opportunities it has brought to this rural, less-developed context. For example, the farmers have converted to sugar beet farming from other crops – they used to grow cotton and alfalfa in these regions. Also, village drivers have turned their attention to transferring sugar beet from the fields to ESC, rather than working with other crops or on other transport tasks for the village. Further, some drivers have sold their harvesters in order to buy more trailers to use in transferring the crop to the factory during the harvest season. These drivers use two trailers together in order to transfer a larger number of beets on one journey. In general, sugar beet farming has offered many (temporary) work opportunities to village community members (including children), for example, in irrigating, weeding, fertilising, harvesting, peeling the harvested beets and loading the trailers.

The strategic issue for ESC is achieving its targets from beet. Thus, the farmers are the key actors in the context of the beet sugar production process. Satisfied farmers are the main priority for the company's executives; if this is achieved, they believe, all other targets (including financial profitability) will fall into place. For this reason, agriculture is the key division in ESC. The head of the agriculture division stated:

> We all are in the factory to serve the farmer. And if there is any problem, we all work to resolve it; otherwise, the farmer will not plant beets again. And then, the work in the factory would cease.

In this rural community, social (rather than economic) institutions, such as family, religion and patronage relations, which are based more on ethical norms, are apparently available for the interacting social actors to draw upon. Here, workers may behave in line with
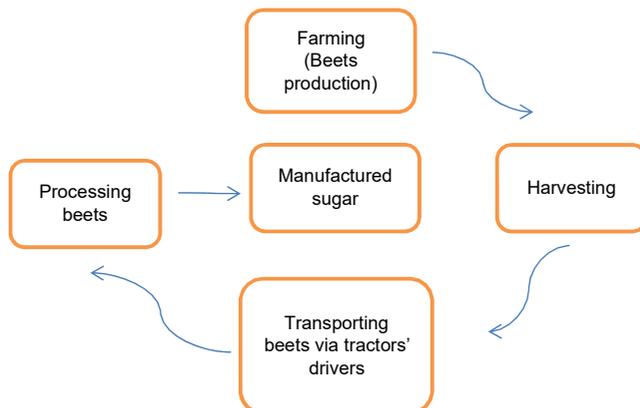

Figure2.
From beets to sugar

customary standards – that is, beyond the bound of the organisational rules and work specifications (Littler, 1982, p. 27), and value can be largely created and determined in the light of familial desires and communal traditions. In contexts like this, the arenas of control of labour can be the family and other non-work social institutions (Jayasinghe and Wickramasinghe, 2007).

While markets often are not considered part of the cultural sphere, in normative organisations like this, they can be directly shaped by culture and social structure, including networks of social relationships (Granovetter, 1985). This is because, here, kinship obligations, familial identities and commitments, personal relations, sentiments and community interests are valued more than professional identities and company interests. In other words, familial relationships and commitments are central, yet they can play a part in identifying relations of production. They prevail over formal rules and regulations adding a significant non-economic, relational dimension to the management of traditional people (Greer and Patel, 2000).

In the case company, family is perceived as economic structure and as not independent from market forces of demand and supply (Friedland and Alford, 1991). For example, ESC selects all of its representatives from the villages, so they can exploit their close social relationships with their community members and relatives for the benefit of the company. In addition, when ESC experiences difficulties in contracting for its sugar beet target in a given year, it harnesses these close familial ties or social networks among the community members to overcome the problem.

Likewise, religion and economics are intertwined. The logic of religion may interact with the logic of market in shaping the dynamics of society and economy more generally (Greenwood *et al.*, 2010). In the micro contexts of the village and the factory site, religion is observed as a significant and noticeable factor. For example, in our case company, ESC allocates corners of the factory for prayer. ESC has also built a large mosque near the workers' accommodation, so they can perform prayers while they are at the factory. It has appointed an imam to lead prayers at the mosque, especially the Friday sermon. The imam also helps the workers' children to memorise the *Qur'an*. In addition, the company has adjusted the rest time so that it includes the noon prayer. Factory workers can be observed undertaking wodoa[5], and they are keen to perform the five daily prayers while they are at the factory site. Also, some employees have a religious appearance (e.g. they have a beard, which is an Islamic custom). The religious employees in the company are respected by their colleagues. For example, the latter usually call on the more religious workers to lead the prayers (i.e. to act as the imam[6]). How workers draw on the ideologies prevalent in the community in their fight against control measures imposed by corporate management is discussed in Section 7.1.

6. The market logic and implication for resistance and control

As the case in most post-colonial countries, development in Egypt, after independence in the outset of 1950s, was led by the state. However, in the 1980s, because of the irrationalities inherent in the functioning of the public sector-led and inward-looking development strategy, it was heavily criticised by international finance organisations such as the International Monetary Fund and the World Bank, which were approached by the government to support and finance Egyptian development programmes. These development organisations, in return, asked for wide economic reform. Successive governments took some steps in this direction, which ushered in a neoliberal transformation phase, directed at the privatisation and modernisation of large state-owned enterprises, with an economic market-based rationale. Focusing on the sugar sector, the reforms were oriented towards: deregulating the sugar sector; eliminating intensive government involvement; empowering the private sector; allowing imports of sugar without any quantitative restrictions; reducing the subsidy;

and removing government controls on the retail price of non-rationed sugar. Thus, the aim of the programme was to promote the private sector, or at least to move towards a situation where the engine for economic growth came from the private sector, in order to improve the management of the sugar industry and ensure greater efficiency in using resources.

In this new environment, control moved from the state to private business. The goal of the new private and privatised companies was no longer to ensure the development of rural areas and maintain the rights of sugar beet farmers. Rather, the focus was now on maximising profit and minimising costs, with little, if any, consideration given to the surrounding social and political issues. For example, new investors usually began with a reform programme in the companies that had been acquired (or established). They decreased the number of employees to a minimum in order to maximise earnings and save money (World Bank, 1994).

These economic reforms have created a new language in the organisational field, associated with categories of "profit", "cost", "competitiveness" and "efficiency". This has led to an emerging logic in the field of sugar: market logic. This new institutional logic is reshaping the way rural actors and management make sense of and construct organisational practices (Ocasio and Joseph, 2005). And it was into this economic and political context that ESC was established in the 1990s.

Under market logic, a utilitarian perspective that is based on the rational calculation of the costs and benefits of specific actions, where goals are driven by self-interest, is the culturally appropriate form of behaviour (Thornton *et al.*, 2012). This institutional logic is concerned with cost-effectiveness, efficiency, or "do more with less" attitudes (Reay and Hinings, 2009). According to Friedland and Alford (1991, p. 249), the institutional order of the market is focussed on the accumulation, codification and pricing of human activity. It is associated with the influence of business methods and rationales (Ezzamel *et al.*, 2012). Thornton and Ocasio (1999) argue that the market logic also relates to the effects of resource competition, resource dependencies and access to capital markets. This market logic is associated more with formal, conventional or technical kinds of controls, rather than social controls, as clarified below.

6.1 Formal controls in the field of sugar production

6.1.1 Formal controls related to beet farming. Contracting for beet supplies starts from August and runs until October. This period is divided into three main stages, each (known as *erwa*) lasts for one month. Each *erwa* is divided into three further stages, and one of these lasts for ten days. This division of the farming time helps the company control the processes of harvesting and supplying sugar beet. For example, those who plant sugar beet during the first ten days of August are the first ones to harvest and supply the crop to ESC, usually as early as the middle of February. Sugar beet has a growing period of 180–200 days, from August to January, and it is harvested from February to the end of July. During this period, the crops are supplied to the factory for processing. This six-month period is known as the "milling season" (World Bank, 1994).

Controlling the farming process is the most important issue for ESC. It is keen to encourage farmers to increase the area planted each year. This is mainly done through incentives, which are not available in relation to other crops. For example, the company also offers a grant for using a laser grader. To encourage farmers to plant early in the season, the company gives seeds free of charge to farmers who intend to grow sugar beet in the first *erwa*. This subsidy gradually decreases for those who grow the crop later in the season. Those planting in the last *erwa* pay the whole cost of the seeds. ESC is also keen to improve the productivity of sugar beet farming per acre, and the state plays an important part in achieving these objectives – for political and development reasons. It is worthy to indicate

here that, for these reasons, sugar beet crop prices are controlled by the state and not left to the market as the case in other contexts. Here, prices paid to farmers are based on an analysis of per acre returns, carried out jointly by the Sugar Crops Council (SCC)[7], cooperatives and the sugar mills. The government also intervenes to control the price at which sugar is sold, in case of fluctuations or escalations, with the aim of selling sugar at a reasonable price to low-income people. The government fears that if it fully liberalised the market, the local sugar companies would raise the price of sugar in order to maximise profits, disregarding the social and economic situation of poorer people. For example, rising sugar prices (in the case of weak or absent government controls) could force other related manufacturing companies (e.g. sweets manufacturers and baking companies) to reduce their production capacity and this, in turn, would result in layoffs, exacerbating Egypt's unemployment crisis.

In this kind of context, market forces play a very limited role in the allocation of resources within the subsector, and between the subsector and the rest of the economy. Rather, the policies followed by the government reflect its underlying strategy for the economy as a whole, which emphasises social welfare objectives through public sector-led development (World Bank, 1994). In other words, state development logic is entwined with the market logic – and understanding this provides a broader picture of ESC's control dynamics.

In collaboration with local sugar companies, the state's Sugar Crops Research Institute tests new species of (imported) sugar beet seeds every year to focus on those with high productivity yields. Additionally, local sugar companies and the state's village-level Agricultural Cooperative Associations hold colloquiums before and at the end of the farming season to guide the villagers in good farming methods to ensure that they enhance their productivity and the quality of the sugar beet. They also offer subsidised tools and materials to be used in sugar beet farming, such as fertilisers and laser graders. The government's Development and Agricultural Credit Bank offers loans to farmers at low interest rates to cover farming costs.

To facilitate control of the farming and supply process, ESC divides the area it deals with into regions: each region is comprised of a number of neighbouring villages. Each village is then divided again, into a set of parties. A supervising agricultural engineer oversees the work in a set of regions, and one regional agricultural engineer is responsible for a region. In a region, there is also a group of representatives, as outlined below.

To help organise the farming process, ESC has offices in the villages in which sugar beet is planted. Every set of villages deals with one office, which is usually located in the largest village – that is, in the village that plants the biggest area of beets. This facilitates communication between the farmer and the factory. This connection between the company and the farmers is mainly overseen by the representatives (who may also be known as observers). For these purposes of communication the representatives are chosen from the villages in which they live and work. They should have a good reputation among their community members, which increases the likelihood of them being able to help achieve ESC's objectives in relation to sugar beet supply. Representatives carry out the most significant work for ESC in this regard, because they are the only company employees who interact directly with the farmers. There are always two or three representatives in each office. They oversee the processes of contracting for, farming and delivering the beets.

Additionally, the representatives provide the data held by the company, especially as regards the actual size of the planted areas. The company uses the data to make strategic plans, such as estimating the amount of seeds it should import; the yield of beets in tons; the diesel or other energy supplies needed to operate the machinery during the milling season; and the amount of sugar to be produced. Thus, the initial data supplied by the representatives help the company accountants prepare budgets. Based on various technical

issues – such as the capacity of the factory to process the sugar beet and to produce and store sugar – the head of the company establishes the annual agricultural plan before the start of the planting season. Recently, for example, this plan was predicated on villagers farming 80,000 acres. The plan then is cascaded down to the regional agricultural engineers, who are given their assigned targets. These targets are assigned to each engineer based on the size of the area planted each year in his region, particularly factoring in the planting density in a given region. The regional agricultural engineers, in turn, redistribute their assigned targets to the representatives working under their supervision. For instance, if the target in region number one, where there are five representatives, is 5,000 acres, then each representative should contract for the farming of 1,000 acres.

The agricultural personnel working in the fields or the villages are then accountable for the number of tons of sugar beet supplied to the factory from the start of the production/ milling season. During this period, they are required to supply 10,000 tons of beets, on average, per day.

6.1.2 Accounting for and pricing sugar beet. The calculation process of the price of beets is particularly undertaken in two accounting departments: sugar beet accounts and financial accounts. The sugar beet accounts personnel computerise the paper-based information supplied by the agriculture division, which is initially prepared by the representatives working in the villages. This information includes the farmers' personal data; the size of the areas planted; the volume of seeds they received; and whether the farmers paid the full cost of the seeds or only part of it, or whether they are exempted from paying for the seeds[8]. The computerised information is then passed to the financial accounts department to calculate the net amount each supplier is entitled to receive. This is calculated by adding all the bonuses due to that supplier and subtracting all deductibles, as explained below.

The original price paid to the farmer is determined by three factors. The first is the weight of the beets. The company's Pascal scales are calibrated and adjusted annually, before the supply season, by members of the Stamping Scale Organisation, which is administered by the government. The scales are also regularly checked by a supervisory committee during the supply season. The aim of these official inspections is to protect the farmers against company grievance procedures. Each trailer is weighed on the Pascal scale: first it is weighed empty and then when containing the sugar beet, in order to calculate their weight.

The second factor is the purity or "cleanness" of the beets. When the crop is received it goes through a number of stages in the "reception laboratory" before being processed. A sample is selected from each trailer, and this is weighed, cleaned, and re-weighed to determine the level of impurities. This process is undertaken on devices run by electrical engineers; it is supervised by quality control engineers (Section 6.1.3).

At this stage ESC makes a deduction from the value of the crop if there are impurities such as clay or weeds. This is called a "natural deduction". If the level of impurities in a specific cargo is less than 5 per cent it is tolerated: that is, there is no deduction. If the impurities in a cargo form up to 8 per cent of the weight of this cargo, the farmer is accountable for anything above 5 per cent. So, if the level of impurities is 8 per cent, the farmer will incur a deduction of 3 per cent, but, if the level of impurities is more than 8 per cent, the farmer will be held accountable for the whole percentage: that is, if impurities are at 8.1 per cent, the farmer incurs a deduction of the whole 8.1 per cent.

The last factor influencing the price is the level of sugar in the beet cargo. This results in another kind of deduction – a "chemical deduction". The level of sugar is identified for every trailer separately through testing a sample. ESC has established a "normal" level of sugar as 16 per cent. If the level of sugar in a cargo supplied by a specific farmer is found to be

17 per cent, the price paid to that farmer increases by EGP25. So, if the price per ton of beets is EGP400 and the level of sugar in a cargo of sugar beet is 17 per cent, the farmer will be paid EGP425 per ton. If it is 18 per cent, it increases by EGP25 more: that is, the farmer will receive EGP450 per ton.

ESC also offers an early farming financial incentive to encourage farmers to plant early in the season. This early planting is necessary to ensure an early supply and processing of beets, which is important if ESC is to start the milling season at the scheduled time. As outlined earlier, the other reason is that beets grown earlier in the season yield higher levels of sugar. This positively influences the quality of the final product. Thus, the company pays higher prices for earlier plantings: EGP500 per ton for beets planted in the first *erwa*, as opposed to EGP450 and EGP390 in the second and the third *erwa*s, respectively. Furthermore, delivering the crop to the factory during the first ten days of the milling season enables the farmer to earn a bonus payment of EGP100 per ton, which decreases by EGP10 over each of the following ten days.

    6.1.3   *Sugar production and quality controls*. A crucial aspect of work in the production division, and throughout the company, is the desire to achieve a higher level of sugar extraction. The targeted level of sugar is usually set at around 16 or 17 per cent. The actual percentage in one year is compared to those achieved during the last years for evaluation and control purposes. For example, in the 2014 production season, the company received around 1.2m tons of beets; they produced 170,000 tons of sugar; thus, the level of sugar production was 14 per cent (1.2m ÷ 170,000), compared to 15 per cent in 2013. Based on this percentage, the employees' annual incentives are set, because the percentage directly influences the company's revenues.

The various production stages are overseen by quality control engineers; they check the progress of work in the production division. The quality control engineers inform the production division's personnel about any malfunctions or inconsistencies during the production process, so that they can be fixed or at least taken into consideration. They can also stop the production process until the problem is resolved. The objective of such over production is to ensure that the various stages are carried out to the required standards and, ultimately, to ensure the high quality of the final product.

The quality control engineers take samples every hour from the production tanks and analyse them. Then they display the results of the analyses on a board next to the office of the head of the production division. These results are also reported to the factory manager and the managing director by the end of each day. The reports are used for control purposes: actual achievements are compared against established standards, which provide a means by which to detect variances. In case of variance from the standards set, production personnel are required to modify their work.

In particular, at the end of each day, or every 24 h, during the milling season, the quality control engineers send a report to the head of the division who, in turn, sends it to the managing director and the CEO. This report includes information such as: the amount of beets supplied, the level of sugar extracted, the tons of sugar produced, the tons of molasses and fodder produced, and the breakdowns or stoppages that might have happened during the day. This information is provided to the executives along with the budgeted figures, and alongside the figures achieved the day before.

Then, the factory manager holds a meeting[9] with the heads of the divisions and the managing director to discuss the results. They also use the information outlined above, as well as other reports, for control and evaluation purposes. For instance, if it is found that the beets on a particular day are fewer in number than those supplied the day before, or if the number is anyway lower than the targeted number, the CEO contacts the head of the agriculture division to discuss the issue. The latter then contacts the regional

agricultural engineers responsible for the shortage in an attempt to understand the underlying reasons[10].

It was expected that these formal controls will diminish or supplant worker resistance as reported by many commentators in the literature (e.g. Boltanski and Chiapello, 2005; Legge, 1995). However, in a communal and political setting this relationship is questionable. Worker resistance is always shaped and reshaped by the surrounding situation and the emerging events in the society. This supports the argument that worker resistance is a blurred issue and not well defined, and hence it can have different implications for management controls.

7. The call up of community logics to face formal management controls

At the time of dominance of a market logic, frontiers of management control were drawn between labour and management in a manner which apparently favoured the management of ESC. Here the state apparently took the side of capitalists rather than the workers. The support of the state to capital provided space to management to pursue its own interests and disempower the workers or disregards their interests. This resulted in an oppression over the workforce. Here, the management had the whip of the market, and the market logic penetrated down the company, creating a set of coercive managerial practices throughout the organisation. It created a management control regime which was closer to the typical "market despotism" era described by Burawoy (1985).

The prevailing commercially driven view focussed management attention on keeping costs down as much as possible. The problems that ESC is facing, such as high production costs and intense competition between local sugar and cheap imported sugar, are placing a significant pressure on the company to control its costs. ESC passes such pressures on to its workers by squeezing as much surplus value as possible from their labour (Friedman, 1977; Edwards, 1979). For example, to further minimise their costs, local sugar companies tend to prolong the working day, which represents further coercion. During the production season, ESC operates seven days a week, in two shifts per day, each one lasting 12 h. There are no holidays granted during this long period. After the season, workers are allowed to take Fridays off. Travel to and from the factory can take around 2 h, and the workers, as a result, are exhausted by the time they return to their homes after a long working day. A union activist objected:

> I arrive at home like a dead person. I just eat and sleep to wake up early in the morning to catch the factory bus. There is no time for any social or family issues.

Further, ESC management tends to pay low wages to their workers to further cut costs. It is in ESC's interest to keep costs down, but this may negatively influence its employees' status and may undermine their identities. ESC employs many workers on "seasonal" contracts. And a significant number of its employees also work under temporary rather than long-term contracts. In clarifying this issue, an electronics engineer observed:

> I am working according to a temporary contract for one year. And I expect to wait two more years or so until I get a long-term one; although the labour law states that the employee who has a high degree should have a long-term contract after working for one year as a temporary employee. This is the usual case in the private sector […] This is because the temporary employee receives only half of the incentives that the permanent employee receives. Further, the temporary employee does not receive specific increments such as overtime. As well, the company's management can lay off
> the temporary employee at the end of his contractual period, while it cannot do so with the permanent one.

However, this level of unfair treatment, coercive management practices and lack of worker empowerment, attached to the present market logic, does not imply that workers

are always outflanked. In spite of the power of management and the support of the state to capital and management in contrast to labour, the latter are still able to resist management and capital through drawing on the salient events and ideologies in the field: it is these ideologies which make worker resistance more powerful and influential. This indicates that the centrality of a market logic does not mean the absence of worker resistance.

The present prevalent state of "market despotism" (Burawoy, 1985) and the concomitant management's coercive policies contradict the social obligations imposed by community logics, which also are central to this setting. This contradiction mobilises worker resistance and power (Marquis and Lounsbury, 2007). That is, a sense of grievance and insecurity among community members frequently transfers into oppositional practices that work against the prevailing form of market logics embraced by management. Such resistance to the market logic carries with it a kind of workers' power (Collinson, 1992). Below, we discuss how community worker resistance took different shapes to these usually found in other developing contexts.

7.1 Community logics and worker resistance

The rural community acts as a normative organisation where workers put the interests and the values of their community first, i.e. before the economic interests of the business organisation located in the community in which they live and work (Etzioni, 1975). The more "community oriented" a society is, the more community members will feel their status and well-being is a function of the reciprocated contributions they make to their community (Kilkenny *et al.*, 1999). Then, those members will feel that they are entitled to receive certain societal and economic benefits (Peredo and Chrisman, 2006). Those members seek to attain benefits through drawing on the community where they live and work – that is through salient issues in the community such as familial ties and religious values.

Despite the apparent complexity that the present entangled situation brings, the rural workers are adept at achieving some benefits from this complexity (Jarzabkowski *et al.*, 2013). They can harness this entangled situation in a way that enables them to reap some benefits, and thereby prove their power and agency. In fact, this is possible through invoking community, family and religious logics in their fight against corporate management, i.e. ideological resistance. In the village setting, away from the formal boundaries of the company, farmers use whatever means of resistance are available to them. These are known as "everyday forms of resistance", as opposed to forms of direct and explicit resistance, such as formal and informal strikes (Gottfried, 1994, p. 107).

7.1.1 Religion as resistant to management control. The omission of religious logics in accounting and control is particularly noteworthy. In this respect, some scholars referred to the existence of ideological control, especially in normative organisations, and the significant influence this control system can have on subordinates (e.g. Kärreman and Alvesson, 2004; Kraus *et al.*, 2017). This is because religious beliefs often underpin the founding and operation of social enterprises (Tracey, 2012), and they have been shown to strongly influence important social outcomes such as poverty and inequality (Keister, 2008). However, this trend of research ignores the fact that ideologies are also available to subordinates to draw upon. This contributes to the existence of ideological resistance.

Ideologies or systems of ideas, institutionalised in codes of practice and modes of organisation, can be used as one of the primary engines of resistance to change in contemporary societies (Baker *et al.*, 2004). In the beet community, the rural workers incorporate traditional and local practices in their work (see Smets and Jarzabkowski, 2013). They actively use community institutions as an "informal" means by which to achieve some measure of personal gain away from the formal institution. Rural workers seek to exploit the state of religiosity, or the enthusiasm for religion in the field, to achieve some measure of benefit. Here, religion enters the control dynamic as a means used by workers in their fight

against management. That is, relations of meaning, including religion, can work as, or be used as a means of resistance to total control over the relations of production (Clegg, 1994, p. 283). For example, religion in this context is exploited by workers to take a rest from the rigors of their work. Some workers spend more time than required in preparation for prayer; they may also prolong their prayers, or read the *Qur'an* during working hours, to avoid intensive labour:

> All the people here are very religious. When prayer time comes, they leave their work, even one hour before, to be ready for prayer; for example, making wodoa and praying sunnah prayers. As well, you can see someone in the workplace who is reading the Qur'an and when you come to tell him that he should do a specific task, he may start to read the Qur'an again […][11]. (Chemist One)

Such ideological resistance has given the workers a level of power over ESC. It has mobilised the workers' agency, enabling them to regain their lost subjectivity in ESC, which suggests that "the effects of power are not universal, but are culturally and institutionally contingent across institutional orders or sectors" (Friedland and Alford, 1991, p. 246). This means also that power is no longer confined only to institutions such as the state or capitalist firms (Baker *et al.*, 2004).

7.1.2 Family logic and worker resistance. Normative organisations like the rural beet community involve high levels of positive interdependence, making cooperation an attractor. These relations of positive interdependence create peer interactions of cooperation, with low levels of stratification in a more horizontal networked structure that is shaped around achieving the combined outcome. In this kind of context, social transactions of all kinds are highly valued. Here, community logics mobilise the collective identities of the individuals living and working in the community, uniting them around a shared purpose and similar outputs, such as maintenance of the community, and serving its needs and rights (Cornelissen *et al.*, 2007), regardless of the economic interests of the company they work for and deal with.

In their challenging of the oppression brought about by corporate management, rural workers do not have to invent entirely new systems of values and beliefs, because they can always find footholds in the belief structures of their own societies (Baker *et al.*, 2004). To gain some privileges, the rural workers incorporate personal and kinship issues while conducting business transactions. However, these familial and personal relationships, when conflated with business transactions or contexts, can mar the effectiveness of business transactions. For example, some representatives distribute better seeds to their relatives[12], which angers other farmers in the village:

> Why did they not give us some of these seeds? Instead, they asked us to come later on in the month of September to receive the seeds, although I know that Farmer Z in the village, who is his cousin, received some of the best types of seeds, such as Gloria and Oscar Poly, early in August; yet he may start planting only at a later date[13]. (Sugar Beet Farmer Three)

Such familial commitments in this rural community also mar the formal process of selecting and recruiting company employees (see Ahrens and Mollona, 2007). This results in some arbitrary actions, which may preclude the appointment of the most qualified people. The aim of such arbitrary actions is to maintain and maximise the familial identity of those concerned, regardless of ESC's interests. Community members are keen to appoint their relatives, regardless of the formal rational processes relating to appointments, which are known and used elsewhere. For example, the ex-head of the governmental supervisory committee, which is supposed to be a neutral party, imposing control over the company, was proud and satisfied that his two sons were appointed to work at ESC:

> What we want is to have our sons work in such a factory. I have two sons working as engineers in the company; one as an agricultural engineer and the other as an electronics engineer […] we benefited from the factory in that our sons […] have been employed. We want no more than this.

In this kind of context, it is not easy for the company to play the gaming process described by Burawoy (1979), because these personal relations have a significant influence on the process of performance evaluation and systems of reward. For example, in the rural community, people are unwilling to report to ESC a violation committed by another community member. It is unacceptable (or at least embarrassing) for the representative, for example, if it is known in his village community that he has raised a report with the company against his own community members that might cause harm. In fact, if he did so, it might spark anger from the representative's kin and impair his familial relationships. That is, it could undermine familial identity in the community in which he lives and works:

We do not notify the company about such acts […] We can't avoid the issue of favouritism. This is because this driver may be my relative, friend or neighbour. Another may be facing difficult life or economic conditions. (Representative 3)

Additionally, worker resistance in the community has been reshaped dramatically along with the occurrence of the recent political events in the country which broke out in late 2010 and beginning of 2011. Below we clarify the implications of these events for worker resistance and controls.

8. The ascendance of the democratic logic and worker resistance

By democratic logics, we mean the influence of the politics brought in by the recent revolutionary changes in Egypt following the 25 of January 2011 uprising which toppled one of the world's most entrenched leaders (President Mubarak) who ruled the country for more than 30 years:

In just 18 days, a ragtag youth army overthrew one of the Arab world's most entrenched and brutal dictatorships, overcoming their own fears, the regime's considerable tools of oppression[14]. (Hounshell, 2011 in Foreign Policy)

The revolutionary movement of 25 January 2011 revived a dream of change after long decades of entrenched authoritarianism. People participated in these uprisings with the aim of producing a new politics – some new democracies, some retrenched dictatorships, or some reformed monarchies (Lynch, 2014). In line with the new revolutionary situation, people imagined a different state – not reformed, but remade according to the principles of the January uprising: this was to be a state that stood for freedom, social justice and human dignity (Alexander and Bassiouny, 2014).

Before the revolution, during Mubarak's presidency, ESC arbitrarily fired and transferred employees as a means to counter protests. The workers' leaders and protest organisers were often imprisoned, harassed by the police, prosecuted and, in some cases, dismissed from their jobs (Shehata, 2009):

I was forcibly confined in the State Security Device for eighteen days in 2006. I was released only after I threatened the officer who was interrogating me that I would mention his name in the media. He was putting pressure on me, following instructions from the head of the company. (Union Activist)

The union activist commented further on such pressures, which ESC had also brought to bear on him, because of his labour rights activity. These events culminated in him being fired (although he later returned to work following a court ruling):

The objective […] was to send a message to the workers that whoever will speak will be let off; the labour union regulations state that union leaders have some kind of immunity. That is, the members of the union council can only incur deductions or face interrogations, for example, during the presence of a representative from the Egyptian Trade Union Federation […] The dismissal decision concluded that the present regulations and even the entire union carry no weight in the company. (Union Activist)

The shift in social and political circumstances at the country level generated an opportunity for change in material practices and symbolic representations at the micro-level (Thornton *et al.*, 2012). It enabled subordinated interests to inform the successful mobilisation and installation of a new (democratic) logic (Lok, 2010). The above noted despotic controls induced workers of the company to embrace the recent revolutionary movements in the country. Throughout the country, workers interacted with the revolutionary movement:

> During the three days before Mubarak's departure on February 11, workers visibly contributed to the revolutionary process by engaging in some sixty strikes, some with explicitly political demands. Strikes and sit-ins have continued regularly since then at the rate of several per week. The total of perhaps two-hundred workers' collective actions for the first six months of 2011 is at the same order of magnitude as the pace of labor protest since 2004. (Beinin, 2011)

As above, this revolution led to the rise of a democratic logic. In this era, labour could draw upon the democratic logic to openly resist the efforts of management to control their power. The revolutionary ideology mobilised workers' agency (see Thornton and Ocasio, 2008). It guided them to collectively engage in acts of resistance to achieve their interests. ESC's employees became more aware of the importance of collective mobilisation as a means by which to enhance their identities and status. They are aware that the precariousness of such resistance acts may then contribute to the failure of actions to bring about workers' rights:

> "Abundance overcomes courage". When all employees participate in the strike, they [the management] respond to us […] We do not get our rights without strikes. Since the revolution, we go on strike every year to gain our rights. (Technician, Devices and Electricity division)

Indicating to the usefulness of workers' unity, the union activist added:

> [W]e should disregard our different political ideologies and unite together around our labour interests and rights […] The most successful strike we ever had was made in 2011 during the time of the revolution […] All the demands were met. This was the beginning of redressing labour conditions in the factory.

The participation of workers in strikes during the revolution time has encouraged them to ask for wage rises. That is to say, the occurrence of the revolution, when a new logic started to be institutionalised, was a suitable time for workers to demand for changes in their labour conditions. This is consistent with Lounsbury's (2002, p. 258) observation that "status claims are more likely to occur during periods of institutional transformation". Hence, the revolutionary ideology provided opportunities for ESC's workers to demand improvements to their working conditions, and the engagement of workers with the revolutionary movements facilitated this task. That is, after the revolution and the ousting of President Mubarak, the workers thought they deserved more credit than they got, and that they had rights and demands that should be fulfilled, as reward for their participation in and contribution to the success of the revolution (Beinin, 2012).

Management complied with labour demands mainly because of revolutionary behaviours in the workforce, or because of workers' adoption of revolutionary ideology, and not because of the existence of a strong labour union in the company as the case in most developing countries. For example, salaries doubled after the revolution. Further, having worked under temporary contracts for many years, ESC Company representatives finally obtained permanent contracts in 2012 – one year after the revolution. Commenting on the pressures that representatives exerted on the company, especially in relation to obtaining permanent contracts, Representative 2, who had worked in the company since its establishment, stated:

> We went to the office of the CEO protesting against the continuation of the temporary contracts […] If not for the revolution and if Morsi had not been the president at this time, we would not have achieved this demand[15].

Here, incorporating state politics into management response to their demands, the representative expressed his satisfaction with the new president. He implies that the political circumstances after the revolution, in terms of democracy and freedom, which led to a freely elected president, eventually also contributed to forcing ESC to meet their demands and respond to the pressures they had brought to bear on the company. The mega level political context would seem to be the deciding factor here, because despite a long fight for permanent contracts that had lasted for many years, the workers only achieved them in 2012.

In summary, then, the revolutionary situation at the level of the state invigorated the workers' attempts to regain their lost subjectivities, and ESC complied with their demands. The response of management depended not on the prevailing economic conditions, but on new political ideologies. The revolutionary politics legitimated and informed the response of management.

This means that worker resistance or movements should not be understood only as informed by the harsh economic conditions in which the workers lived and worked. Rather, political and religious ideologies in this local context are directly involved in the relations of production – a view that is consistent with the idea that "social interactions" among social actors are not only material, but also symbolic (Thornton *et al.*, 2012, p. 93). This is consistent with Burawoy's (1985) argument that the process of production is not confined to the labour process: it contains political and ideological elements as well as a purely economic moment (Burawoy, 1985, p. 122). In this study, we tried to understand how modes of resistance in the economic organisation correspond to and reflect the changing conditions of social and political life at the national level (Chin and Mittelman, 1997).

It is worth noting here that at time of the revolution, the state took the side of the recalcitrant workers rather than capital or corporate management. It sought to accommodate them and put pressures on management to support workers and empower them – this was necessary for state stability and to end the revolutionary situation that the workers embraced. Workers understood this situation and worked to exploit it to achieve their interests. In this era, labour could draw upon democratic logic to openly resist the efforts of management to control the labour power. A union activist told:

I told my colleagues in the factory, who were intending to start a strike during the revolution time because all the other factories had already held strikes at this time, ask whatever you want, you will get it.

Thus, the capitalisation on the democratic logic by labourers was facilitated by the state which, consistent with the prevailing revolutionary situation all over the country at this time, took the side of the workforce. And this was beneficial for the stability of the state.

As a result of this democratic logic, another management control regime has been shaped within the case firm, where the newly emerged State cared about the welfare of the citizen more than capitalists' interests. This exemplifies how the Egyptian democracy was different from typical western democracies in terms of its relationship to capital vs the working classes. That is, in western democracies the state almost takes a neural role, rather than a biased one, in its relationship with labour and capital.

8.1 From the market logic to the democratic logic: worker resistance and control
Before the revolution where the market logic was the dominant one, the political context in which ESC operates is found to have implications for the way accounting is used. Here, accounting can no longer play its intended role in terms of enhancing transparency and building trust between classes (Hopwood, 1987), because accounting can only build trust if participants agree on the fairness of the rules (Seal and Vincent-Jones, 1997).

Then, with the beginning of the uprising, it is observed that ESC's management tried to resist the revolutionary situation or the ideological resistance adopted by workers by

obscuring accounting information from them. ESC kept non-transparent and discredited accounts that have enabled it to accumulate higher profit levels. Some employees indicated that some of the company accounts were being prepared in secret. For example, the cost department reports the cost accounts directly to the CEO. No one else in the company, including the internal auditors, can know about or revise the cost accounts. The same applies to the final accounts and sales accounts. Commenting on this issue, an internal auditor noted:

> We know nothing about sales except the specific quantity going out each time. That is, they [Head Office managers, based in Cairo] send a fax mandating some person to receive a specific quantity of sugar. We do not know the sales price or even the whole amount that the wholesaler contracted for […] For example, they may contract with a wholesaler to hand him 1,000 tons of sugar, but they then may send us a report to hand a representative of this wholesaler a quantity of 200 tons. Subsequently, they may send a notification to hand him 300 tons and so on, until the whole amount they contracted for is finished. As such, all I see is the single amounts withdrawn each time.

Workers, on the other hand, were complaining about a lack of information about, for example, expenses and profits. Commenting on their repeated industrial action, an electricity technician complained:

> We just want someone from management to convince us, by telling us how much by way of expenses the company actually incurred and the profits that it actually achieved.

ESC's executives seemed to assume that by keeping this information vague, it will be easier to convince the workers that the company decreased their profit shares in a given year because, for example, they incurred significant expenses and hence, there were lower profit margins. Here, opaque accounting represents a further means of labour oppression. The way accounting is being used here serves to suppress, or to indirectly further the oppressive situation imposed by ESC (Gibson, 2000).

Later on, when the new democratic logic has been institutionalised in the minds of the workers, it has created a twist in enforcing accountability practices in ESC. The aforementioned lack of accountability was not the case during the period in which the democratic logic was central and highly institutionalised (i.e. during 2011). The revolution endowed subaltern workers with power, through which they were able to place pressure on management to apply accountability. Here, the revolution enhanced accountability practices in ESC. For example, in the production season during this period, the head of the agricultural division asked the company representatives not to measure the areas they contracted for; he distributed the seeds based on the initial information supplied by the representatives, which, in turn, is supplied by the farmers, even though it is known that the information supplied by the farmers is not necessarily accurate[16]. However, if a measurement checking process had been undertaken, the actual size of the area planted would have been known. Based on the information supplied by farmers, the area was 85,000 acres, but the actual area was 80,000 acres. This means that the personnel in the agriculture division have distributed seeds for 5,000 acres more. Thus, ESC took decision based on inaccurate information. In this instance, it started the production process two weeks early, but less sugar beet was being supplied to the factory than was expected. This resulted in operational malfunctions, lower earnings and, hence, lower profit shares to the workers. This then annoyed the workers, who put pressure on the company to hold someone accountable for the errors. After workers' protests, which were possible at this time because of the revolutionary context, the company sacked the head of the agriculture division. Accountability was only applied, in other words, because of significant pressure from the workers, who were symbolically supported by the revolutionary situation prevalent in the country at this time.

Thus, political changes at the state level can have different contradictory implications for accounting and accountability practices. On the one side, the kind of market despotism

(in which the state favoured the company) marginalised accounting practices and undermined their value in enhancing accountability and transparency. On the other, the revolutionary situation and the ensuing democratic logic have encouraged accountability and transparency, especially during intense revolutionary times in which the democratic logics prevailed being the dominant logic at the institutional field. This exemplifies how the influence of accounting in an organisation can better be understood in relation to the prevailing ideology in that organisation and to what extent this ideology is being institutionalised in the minds of its followers or carriers.

9. Discussion and conclusion

As Mumby (2005, p. 21) argue, the study of resistance should not focus on an ostensible act of obeisance to power nor on a covert act of resistance to power, but rather on the ways in which these intersect in the moment to produce complex and often contradictory dynamics of control and resistance. Worker resistance is introduced here as a blurred issue, being shaped and reshaped by salient events and situations in the surrounding society. In other words, to better understand the relationship between labour and capital, it was necessary to dismiss overly deterministic and one-dimensional explanations of capital–labour relations. It would be useful instead to consider the evident complex interplay between multiple identities.

In this study, we tried to understand how workers' "identities are embedded in complex overlapping social networks in which individuals simultaneously assume positions of domination and subordination" (Chin and Mittelman, 1997, p. 32; Gramsci, 1971). This is because workers may engage in or assume multiple identities, even simultaneously: for example, as workers who seek to improve their working conditions, and as political citizens who seek to support a specific political party or ideology. That is, dimensions of class can be intertwined with other modalities of identity such as religion or ideology.

The present work investigates how individual actors respond to the available logics in the field – that is, how different actors adopt, use or mobilise different logics (Cloutier and Langley, 2013; Reay and Hinings, 2009). It demonstrates how individual actors can take advantage of the accessible logics in the field to resist other opposing logics with the aim of achieving some benefits for themselves; that is, they draw on institutional logics to prove their agency. In other words, power and status differences can better be understood in relation to the prevailing institutional logics (Thornton and Ocasio, 2008). This is also consistent with the idea that "the effects of power are not universal, but are culturally and institutionally contingent across institutional orders or sectors" (Friedland and Alford, 1991, p. 246). Hence, being subaltern does not mean being powerless: rather, both subordinates and superiors have power, and the way this power is used in relations of production is governed by the prevailing institutional logics in the surrounding context. The ability of marginalised people to draw upon contradictory logics and turn the present complexity into advantage has proved their "institutional ambidexterity" (Jarzabkowski *et al.*, 2013). This develops a better understanding of micro-level instantiations of logics and how logics are translated into action – action that either reinforces or reconstitutes the logics themselves (Thornton *et al.*, 2012, pp. 80-82).

Along with these arguments, this study clarifies how worker resistance is shaped by the macro events, values and beliefs in the surrounding society and thereby influencing management controls. In particular, in the rural community, at time of the dominance of the market logic, frontiers of management control were drawn between labour and management in a manner which apparently favoured the management of ESC. Workers have then drawn on the social or communal values of the rural community in which the company is working (which shaped the community logics) to pursue their interests. Drawing on community institutions, the workers can challenge the market logic pursued by management, which

informed its coercive control practices against them. Rural community workers take the side of their community members, serving community interests, rather than serving the interests of the company's management. Also, workers have brought religion in to the point of production, using it as a means of resistance against the company. For example, some workers tend to spend more time in preparation for prayers and to prolong those prayers in order to informally take a rest from the rigours of work.

During this time, while labour could draw on religious and community logics to put a form of subtle resistance, as indicated above, management used the same institutional logics to push back. Drawing on community logics to control labour allows management to accommodate the recalcitrant workers and placate their resistance acts against it which, in turn, are informed by these logics. Management uses religious and community values to manage and control rural workers. It is observed that management cannot efficiently achieve its objectives and control the behaviours of its workers and beets suppliers without appreciating their communal values and deploying them to resolve the emerging issues in the field. And here, this kind of control is of more relevance to management than formal MCPs. The latter can only play a supplementary role in management accounting and control in the present normative and highly institutionalised context.

For example, it had sponsored large-scale farmers to perform the highly respected Islamic duty of *haj* or pilgrimage in Saudi Arabia. ESC targets large-scale farmers because this particular category or class of farmers is composed of community leaders who have influence over the other farmers in the village: for instance, they may encourage other farmers to plant more sugar beet. Privileging this class of farmer over other producers is also beneficial for the company, because it motivates them to continue planting sugar beet in successive years. Encouraging large-scale farmers to plant more crops saves costs or resources for ESC, because it means they can work with a small number of suppliers, instead of repeating time-consuming and costly routines and practices with a large numbers of individual farmers planting small areas of sugar beet. For example, it is more cost-effective for the company to collect sugar beet from 50 acres through dealing with 1 or 2suppliers, than to deal with 50 suppliers farming 1 acre each. Thus, privileging this class of farmers moves ESC closer to its strategic objective of achieving its target for sugar beet.

Here, because the management had the whip of the market, they could create a management control regime which was closer to a typical "market despotism" era described by Burawoy. However, this was not the case after the latest political changes in the country. That is, the latest political events in the country have created a twist in worker resistance and to the existing relationship between labour and capital. They have reshaped worker resistance away from the dynamics usually noted in the literature as observed in developed or western world countries.

The contours of the recent democracy in Egypt are different from those of western democracies. Contrary to western democracies which have strengthened the hands of capitalists and senior management, the newly acquired Egyptian democracy has helped the working class to regain their lost subjectivity and improve their economic identity. This was perhaps possible because the state has supported and empowered the workforce during the revolution time and put pressures on management to respond to their demands and improve their labour conditions. This, in turn, was necessary for the state to stabilise the country and end the revolutionary situation among workers through accommodating the recalcitrant/ revolutionary workforce who represented a great portion of the revolutionary people in the country. Here, as explained in Section 8, resistance took overt shapes and direct confrontation with management, where management could not suppress or harshly face workers' actions as the normal or expected case in situations like this.

From this perspective, resistance and labour movements in ESC are not only informed by the economic rationales of the market and the company. They cannot be detached from the

revolutionary movements that happened at the state level. That is, worker resistance has noticeably invigorated after the 2011 revolution. The after effects presupposed a common and distinct "revolutionary" language among the company's workers and preferred a new logic which workers tried to stick to. Thus, the revolution outside the factory had implications for the behaviour of employees inside the factory: in other words, workers transferred the revolution to the factory. Their aim was to consolidate labour benefits in line with the national political benefits gained by people through the revolution outside the factory. In short, worker resistance in the factory was attached to the political situation in the country: the latter invigorated the former. These dynamics provide a new twist to the old story of the rising power of management (control) and capitalists and, on the other hand, weaker labour resistance along with the rise of a market logic.

Thus, higher order institutions in the field can configured workers' agency, creating agency that is based on or informed by community, family, religious and democratic logics (Figure 3). This is known here as "ideological resistance". This kind of resistance endows rural workers with significant power. This is simply because this kind of resistance is usually marketed by its followers as an attempt to preserve the integrity and the power of the ideology they stand for as a local phenomenon.

Hence, worker resistance needs to be perceived as embedded within a nexus of logics, economic and non-economic (Thornton and Ocasio, 2008). That is, while individual actors may seek power, status, and economic advantage, the means and ends of their interests and agency are both enabled and constrained by prevailing institutional logics (Giddens, 1984; Sewell, 1992).

The above noted dynamics of worker resistance have implications for management control – they help us better understand the dynamics of management control. In normative, rather than utilitarian, organisations (Etzioni, 1975), where non-economic logics are also central and influential, management often resorts to ideological control (see above) as the major source to direct and influence the behaviour of its workers and employees (Kärreman and Alvesson, 2004; Kraus *et al.*, 2017). Drawing upon ideologies by management and labour facilitates or inhibits the use of specific accounting/control concepts (Ezzamel *et al.*, 2007).

Ideological control was reported in the literature as important for explaining the limited resistance to the implementation of financially oriented formal MCSs (e.g. Kärreman and Alvesson, 2004; Kraus *et al.*, 2017). In this study, we find that ideological control does not diminish ideological resistance to formal MCPs. Rather, they go hand in hand and the company tries to adapt or to adjust itself to this kind of resistance. This is because ideological resistance, in our thought, is irresistible and it is cumbersome, if not impossible, for management to face this kind of resistance. In fact, if management chose to fight against
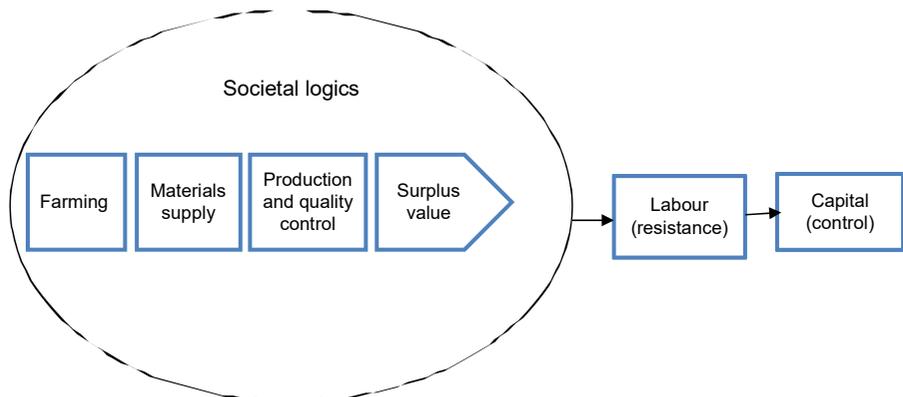

Figure 3.
The implications
of logics for
workers' agency

ideological resistance it will be perceived by those workers not as fighting them but as fighting against the ideology they long advocated and the values they long believed in. In this study, ESC sought to accommodate ideological resistance through maximising the cultural values that the community believed in and incorporated them in the labour control process. This contributes to research that examines the relationship between ideology and accounting, with the latter being recognised not just as a technical apparatus but also as a practice that shapes and is shaped by society (Burchell *et al.*, 1980).

This research adds to the few studies that investigate the relationship between institutional logics and resistance in business organisations (especially by non-elite actors) (e.g. Alawattage and Wickramasinghe, 2009; Binder, 2007, p. 568; Greenwood and Hinings, 1996; Townley, 1997). That is, resistance based on institutional logics is a relatively neglected phenomenon in institutional studies of organisations. Rather, along with a westernised view of market logic as the dominant logic in the field, studies of institutional control tend to focus on the homogeneity of organisational responses to institutional pressures, and the consequent tendency for isomorphism in organisational fields. In neither of these traditions has sufficient attention been paid to those actors who are able to compromise, avoid or defy systems of institutional control (Lawrence, 2008).

It is observed that formal and conventional management controls are more related to a kind of westernised and stabilised context where market logic is highly central and influential. But in communal settings especially those that face political challenges, management has to resort ideological controls or community-based controls. Then, the study enlightens our understanding of how management control in normative organisations appears. It explains the role that institutional logics can play in the management control process (see Ezzamel *et al.*, 2012; see also Jayasinghe and Wickramasinghe, 2011; Uddin and Hopper, 2001; Jayasinghe and Thomas, 2009; Jayasinghe and Wickramasinghe, 2007). In ESC, the coexistence of various institutional logics in the field inspired management to adjust its control practices to new ones which stem from the various and contradictory institutional logics. These logics varied in their salience and power overtime from market and community logics to the new democratic logic.

Notes

1. According to Friedland and Alford (1991), rationality is a relatively concept depending upon the location of individuals and organisations in one or more of the institutional orders (cultural subsystems) of the interinstitutional system. Individuals are influenced by different institutional orders and each institutional order presents a unique view of rationality (Thornton *et al.*, 2012, pp. 10-42).

2. Drivers help in transporting beets from farmers' fields to the factory site for a contractual fee received from the company.

3. A feddan is an Egyptian unit of area, which equals 1.038 acres. This study uses "acre" because the unit is more widely known.

4. By development logics, we mean the economic and community developments brought in by the establishment of the factory in this rural and poor area.

5. Wodoa is the ritual washing required of Muslims before prayer.

6. A sheikh or imam is someone knowledgeable about Islamic law; haram means forbidden, under Islamic law; faculty of Islamic studies is affiliated to Al-Azhar University, the largest and oldest Islamic university.

7. Sugar crops council is a governmental institution that was established in the 1970s to address the decline that happened during this time in the production of sugarcane and processed sugar in Egypt, at a time when the demand for sugar had begun to increase. SCC ensures the durability of the national sugar industry.

8. Those who grow beets early in the month of August or in the first *erwa* are exempted from the cost of seeds.

9. This meeting is held at the end of each working day during the season.

10. In their reply to these queries, the regional agricultural engineers usually ascribe such shortages to reasons beyond their control. That is, they seek to avoid responsibility, with reasons including: "the driver did not find the farmer in the field", "there was a breakdown in the vehicle used to transfer the beets", "it was difficult for the driver to reach the field because the farmer has recently irrigated his beets crop", or "the farmer has postponed the harvest".

11. Sunnah prayers are additional prayers that Muslims pray before or after the main prayer.

12. These are the types of seeds that produce higher productivity of beets. This is known from trying them in the previous years: the company tries new types of seeds each year through distributing them to some farmers who grow them and they might not be productive.

13. Farmer Z: the name of the farmer was not mentioned for confidentiality matters.

14. The dictatorship involved in the quote is referring to Mubarak's regime.

15. Morsi is the elected president after the revolution of 2011.

16. Sugar beet farmers some times report inaccurate information about the area they intend to plant with beets in order to get more seeds from the company, for example.

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