Sébastien Stenger: "What do the auditors work for? An interactionist approach of the relational dynamics and of the practical logic of commitment at work".

Abstract
This work proposes an interactionist sociology of audit firms (from qualitative data, interviews and participating in situ observations). Relational dynamics between individuals is analyzed to show how it produces a certain type of social control and involvement in the workplace. We show that the hierarchical advancement is the result of an internal and decentralized reputational competition (called "up or out"), done through behavioral patterns (alliances, relational niches, status management etc.). We also show that reputation is less a reflection of actual initial differences in talent that the product of social logic (dynamic of disproportion, virtuous and vicious circles, halo effects and homologies pairing).

Then we show that behind an individualistic rhetoric (career, personal success), the experience of the firm is a desired social experience for itself because of its competitive nature. Individuals show an "agonistic ethos". The motivation is primarily that of the prestige afforded by the competitive nature of the event (the agents value positively the effort and suffering at work especially when it is sanctioned by the uncertainty of success or failure, they have internalized a binary vision of individuals and their ability (good and bad, losers winners, etc.).

The competition is then presented as a generative principle of behavior in the firm studied. The competition has two essential functions among the interdependencies: a control function for the firm and a function of prestige and social distinction for the auditors.