

Current debates about flexibility and the feminization of the workforce are visited, as are the context of changing employee relations, such as PRP and personal contracts. Diane Perrons sets equal opportunities for women within the context of deregulation which has exacerbated gender inequality. She proposes the use of a complex, composite quantitative formula to measure the progress of individual organizations, which I found unconvincing. There is a thorough, helpful chapter by Sally Holtermann on the economics of equal opportunity, which is a good introduction to those with a non-economic background to the macro arguments. It would have been interesting to see this chapter extended to include micro-economic arguments, commonly known as the 'business case'. I found helpful Linda Clarke's clear chapter on the legal aspects of equal opportunities, which includes explanations of the effect of EU directives.

As seems increasingly the norm in similar edited volumes, there are a number of practitioner chapters covering the NHS, housing associations, universities, voluntary organizations, trade unions and a county council. These are helpful for those interested in these particular sectors, but I was not sure that the best examples had always been chosen; for instance there may be better examples of local authority equal opportunities policy and practice than Paul Burnett's case study of East Sussex. Margaret Hodge, the leader of Lambeth Council in the 1980s, writes a perceptive and trenchant self-critical analysis of the way left-wing councils alienated working class women in particular and attracted the attention of the media. However, she implies by default that only Labour councils support gender equality policies, which is historically incorrect. By contrast with a number of accounts of the public and voluntary sectors, the editors acknowledge that the book is weak in the area of the private sector, and this perhaps links with my next concern.

The book barely touches on the managing diversity debate. Lisa Harker writes about family friendly policies – why not employee friendly? She makes brief references to the 'business case' for equal opportunities, as do some other contributors (some rather obliquely), but this could be developed further. In other places there is reference by Ruth Valentine to the 'hierarchy of oppression', and in the introduction the editors state: 'gender work has to compete with other forms of equal opportunities and redefine itself, its aims and objectives, in terms of "diversity" which looks set to supersede equal opportunity as an acceptable definition'. This would provide an excellent jumping off point for a wider debate, but there is no reference to the managing diversity literature, for instance Kandola and Fullerton's 'Managing the Mosaic' (1994), or earlier work from North America. This gap is partially redeemed by a fascinating and thoughtful account by Gillian Stamp about members of non-dominant groups, which states that anyone can be a member of a non-dominant group – for instance, her example of a Caucasian in a Japanese organization (p. 193). Building on several years' careers guidance and assessment work, she writes about the potential of all employees, the dangers of promotion coming too soon, and the ambivalence and

Despite my criticisms this is a useful book for those who want a snapshot of equal opportunities for women, or as a general introduction to equal opportunities in relation to women. I will recommend this to third year students on specialist modules and also to professional and postgraduate students of personnel, but will ensure that other work is recommended as a counter-balance. In terms of its focus on equal opportunities practitioners, I imagine it will prove interesting and in parts reassuring. Researchers interested in organizational culture and gender will find more in the recent volume edited by Catherine Itzin and Janet Newman (1995), where more links are made with other sorts of oppression and discrimination (though this also suffers from a dearth of examples from the private sector). It has a fuller and more conceptual exploration of the concept of gender and tackles the managing diversity debate by exploring and criticizing the 'business case' argument.

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- CLARK, JON. *Managing Innovation and Change: People, Technology and Strategy*. London: Sage, 1995, pp. 288, £13.95 pb.

It is easy to be cynical about the seemingly incessant stream of new books about innovation and strategy. On the one hand, too many assume that companies have never had strategies or are antithetical to change. But current 'innovation' initiatives such as flexible organizations and teamworking are familiar to anyone acquainted with 1960s' organizational sociology. On the other hand, these terms have become so ubiquitous as to become almost meaningless in their over-inclusion. Indeed, in the opening section of the book Clark acknowledges that 'strategy' is a word over-used and losing coherency. With Clark pursuing a number of themes – strategy and structure, decision making, greenfield sites, new technology, human resource management, quality and leadership – 'This is the story' (so it says in the preface) of nine years of strategic innovation and change at what is now Pirelli Cables as the company developed a 'lights out' factory of

company profits in an increasingly competitive world market, the project was also an experiment in computer integrated manufacturing (CIM) that portended the future for the multinational Pirelli group as a whole and so new that some of the required machinery was not even available at the time. Local and development authority, central government and trade union officials entered with zest the usual beauty contest to attract the plant, promising substantial financial incentives, the full co-operation of local institutions and a compliant, new workforce operating a single-union agreement.

On a greenfield site, technical innovation, it was supposed, would result in cost savings by the integration of payroll, labour practices, manufacturing equipment and commercial, financial and management information systems – highlighting the important link between the labour process and other management functions within any company. Indeed, the technology intended to intervene in all aspects of shop-floor planning became ‘the heart of the Aberdare CIM system’ (p. 106) – creating not just a management information system but also a computerized system of management or ‘Time and Motion efficiency of an unprecedented order’, as company blurb put it (p. 88). The intent was ‘to manage all shop-floor operations automatically. There was to be no operator discretion, no choice, just automatically downloaded instructions which the operator would be required to carry out to the letter’ (p. 215). Task flexibility, worker autonomy and skill acquisition for all the workforce was expected by management; producers were expected to learn administrative work, and administrators some of the producers’ work.

From the outset, however, the experimental intent was compromised by the clash of interests among the senior management group. The engineers favoured technical excellence with long-term financial investment, while the accountants urged prudence and a quicker return on capital. In the search for consensus, outlined in a section that ably illustrates the politicking inherent of organizations, costs were quickly revised downwards and plans for the ‘all singing, all dancing factory’ (p. 38) were scaled back. Moreover, those developing the project lacked knowledge of CIM and were surrounded by computer specialists inspired by technical invention rather than the adaptation or borrowing of existing technology. ‘I believed in magic’ the project co-ordinator later commented, ‘and the technologists said it was possible’ (p. 84). Disaster was looming. Unforeseen problems emerged, delays began and costs rose. Software was constantly being re-written and machinery broke down. Human intervention was, it was becoming realized, required to ensure production. Older, tested, production machinery was transferred in from an existing plant in Spain. It worked, and the retreat from full automation began. New senior management at the company’s foreign parent now became disaffected with invention. Meanwhile, on the shop-floor, the workforce were disgruntled at management’s subjectively and variably defined skill acquisition. Moreover, linking pay to skill acquisition encouraged producers to seek frequent horizontal mobility. Management unilaterally inter-

(over 95 per cent, p. 152) on the grounds that some workers were better suited for some jobs and not others, that specialization encouraged motivation and that diffuse skills were difficult to retain. But it was not enough. By the recession-hit 1990s and despite the compliance of the workforce, traditional industrial relations returned to the plant following a pay freeze and a round of redundancies. Union density, 100 per cent among production and maintenance workers, now increased to 76 per cent among administrative staff. This development, despite the fact that most of the workers did not want a return to 1970s’ industrial relations.

This is a story that is genuinely interesting. Each chapter begins with a concise, and generally good, literature review related to the main themes of the story. The issues raised are then mapped on to the Pirelli situation. The closing of each chapter includes a summary of the main points, followed finally by the now seemingly compulsory ‘questions for discussion’. Much of the book is a description of the ideas and actions of and among management. Who did what, when and why occurs on nearly every page. It is in such details that the art of good story-telling lies, although some of the incidental details do become tedious. Repetition, too, is a problem. Lecturers do tend to over-estimate the intellectual engagement of their students, but under-estimating that engagement is worse. The annoying summaries of the preceding chapters at the beginning of every new chapter would suggest that students have serious short-term memory problems. Furthermore, because the themes are pursued discretely, time is jettisoned; managers, events and practices long since departed in previous chapters return again, and again. As a result, after the first few chapters the story-line lacks development, repeating itself too often. Good story-telling depends not just upon detail but also timing. Clark would have been better represented by a shorter account. Certainly, the chapter on leadership is largely superfluous. However, with its simple expositions coupled with apposite illustration and never too sophisticated critique and evaluation of the themes, this would make a solid supplementary text for undergraduate and MBA students.

Encompassing postal questionnaires, interviews, observation and documentary data, the research design and its enactment are impressive. During the early 1990s, Clark conducted just under 300 interviews with almost the whole complement of the new plant. Excluding the interview periods, he also visited the site 27 times, during which he was ‘free to walk around and to stop and speak to staff if they had the time and inclination’ (p. 247). The author’s access, even if *post hoc*, must surely be unrivalled and is certainly not usual for someone from a department of sociology. Unfortunately, the evaluation of the material is uneven. Perhaps because of the close contact with the Pirelli management (comments on the first draft of the manuscript were incorporated into that published and the final chapter is provided by a senior manager), Clark’s is a fairly anodyne account. Controversies are hinted at but never exposed or explored. That a small number of normally vociferous staff were ‘conspicuously and eerily silent’ (p. 178) at a plant meeting to announce redundancies, is just one example. That

workforce are, unfortunately, largely absent in the evaluation. And this absence is important given that the labour process and the workforce bear the brunt of change(s) at Pirelli.

Indeed, what is striking in a book about strategic innovation, is the continuous, incremental changes to structure and practices that occurred in the plant throughout the period under study – affirming the opening comments of this review. Change is endemic to economic organizations. Management's use of terms such as 'innovation' may be just a way of legitimizing to workforces big changes that would occur anyway. As the Pirelli example demonstrates, it is profit and loss rather than technical innovation *per se* that is important. Although, and perhaps also enamoured by the technology, Clark is undeterred. His is a return to a contingency theory in which technology determines all. The words 'fit' and 'interrelated' even occur (p. 238) to explain the relationship between human resources, organizational structures and technology. It is left to a senior manager of Pirelli to remind Clark that technology is just a tool for achieving profit.

There are no great surprises or revelations in the Pirelli case. As the author acknowledges, the evidence here supports both the celebratory claims and the scepticism within existing literature about greenfield site projects: some change but not that originally intended. By the end of the experiment, absenteeism was low (local unemployment remained high), strikes were eradicated, stock levels were reduced and distribution to customers made quicker. But, overall, the required technology was too complex and too inflexible. In the end, management conceded the need for producer intervention, intending that the latter work with the technology in order to prevent stoppages and wastage as well as provide flexibility and ideas. Moreover, the Aberdare plant did not become the lowest cost producer. Although Clark regards the jettison of full automation (p. 225) and the abandonment of full workforce flexibility (p. 227) as a victory, this surely indicates a conceptual somersault; a retreat conceived as a reverse charge. Too much faith placed in technology, Aberdare was an ambitious rather than achievable project. The fact is, the factory of the twenty-first century envisaged by those enamoured or deceived by technology is still to come in that century, if ever. The strength of this book lies in its description and illustration of the issues and processes involved in the initiation and implementation of leading-edge manufacturing innovation; a kind of one-stop, off-the-shelf text for students and teachers.

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ASHTON, ROBERT, A. and ASHTON, ALISON HUBBARD (Eds). *Judgement and Decision Making Research in Accounting and Auditing*. Cambridge: Cambridge University Press, 1995, pp. 320, hb. ISBN 0-521-41844-5.

and dissemination of judgement and decision-making research. This particular book has two objectives relating to two different audiences. The first is to provide researchers active in the field with a state-of-the-art coverage of judgement and decision-making research in accounting and auditing and to set the stage for further work over the next few years. The second objective is to explain judgement and decision-making research in accounting and auditing to scholars who work outside the immediate field. This second group consists of either judgement and decision-making researchers who know little about accounting and auditing, or accounting and auditing researchers whose work uses non-judgemental paradigms. This multiple focus means that readers have to skip those sections with which they are already familiar and so, for example, those readers familiar with auditing will see potted introductions to it in five chapters, which can become rather tiresome.

I approached the book as someone who was familiar with many of the studies, but who has never undertaken empirical work in the area and, to be honest, as someone who is sceptical of some of the more grandiose claims made by its practitioners. My own particular search discipline is auditing and so it is inevitable that the points that caught my attention tended to relate to this, but as a good part of the book is devoted to auditing, even in those chapters looking at other areas, this bias is perhaps excusable.

The book is essentially a set of commissioned articles by leading North American practitioners in the field. In order to give a flavour of the book, there is no alternative but to identify each chapter and author, since that should give some indication of the topic area and the type of approach adopted. The first chapter is an introductory one written by the editors, which gives a short history of the subject and brief overviews of the articles to come. The second chapter written by William Waller is entitled 'Decision-making research in managerial accounting: Return to behavioral-economics foundations' and is, as its title suggests, designed to convince management accounting researchers to return to the behavioural-economics foundation of Cyert, March and Simon. The third chapter is by Mark Young and Barry Lewis and is called 'Experimental incentive-contracting research in management accounting'. Incentive-contracting research tries to gain insights into decision making in managerial settings by combining aspects of normative principle-agent theory with aspects of descriptive research in industrial sociology.

The fourth chapter, by Lauren Maines covers the broad topic of financial accounting research in this area. This was probably the hardest chapter to write, because the subject is much less well defined than the others and its findings have probably had least impact. The fifth chapter, by Joyce Berg, John Dickhaut and Kevin McCabe is called 'The individual versus the aggregate' and attempts to answer the difficult question of: 'To what degree do individual decision biases affect aggregate behaviour?' This chapter has many useful insights and should prove of interest to many readers not directly in the field. The next three chapters are all concerned with auditing. Chapter 6 is an overview of judgement