
Unsettling West-centrism in the study of professional service firms

Mehdi Boussebaa 
University of Glasgow, UK

human relations
2024, Vol. 77(1) 29–52
© The Author(s) 2022



Article reuse guidelines:
sagepub.com/journals-permissions
DOI: 10.1177/00187267221128262
journals.sagepub.com/home/hum



Abstract

Over the last two decades, research on professional service firms has developed into an important subfield of management studies. In this article, I offer a postcolonial critique of this subfield. I show that it is not only built almost exclusively on studies conducted in the West but also generally presents its theorizing as though it were universal. This is despite the field being mostly focused on *transnational* firms. It is also despite professional service firm scholars generally being distinctly sensitive to (organizational) difference and having no steadfast commitment to positivism. Importantly, I also contend that professional service firm scholarship tends to construct an image of Western professionals as bearers of universal experience, knowledge and ‘professional’ culture while overlooking, if not obscuring, their role in neo-colonialism. Thus, what started as a useful effort to study an unusual – ‘professional’ – type of organization appears to have evolved into a West-centric scholarly enterprise. I urge scholars to recognize and interrogate the problem and work self-reflexively to address it in their own research – and I offer suggestions to that end. My contribution also has implications for the postcolonial critique in management studies and related efforts to decolonize the field.

Keywords

decolonizing, Eurocentrism, globalization, management knowledge, neo-colonialism, postcolonialism, professional service firms, West-centrism

Corresponding author:

Mehdi Boussebaa, Adam Smith Business School, University of Glasgow, Glasgow G12 8QQ, UK.
Email: Mehdi.Boussebaa@glasgow.ac.uk

Introduction

Over the last two decades, research on professional service firms (PSFs) has developed into an important subfield of management studies (Brock et al., 2014; Empson et al., 2015; Muzio et al., 2020).¹ This is, perhaps, unsurprising. PSFs constitute a fast-growing economic sector and the largest among them operate globally and play a key role in the functioning of the world economy. Among other things, they provide services to major multinational corporations, facilitate complex international financial transactions, diffuse ‘best’ management practices globally, advise government institutions around the world, and contribute significantly to building ‘the legal and fiscal infrastructure that supports global capitalism’ (Muzio et al., 2013: 704). In recent years, some of these firms have also been accused of corporate malpractice (Gabbioneta et al., 2019), including the facilitation of large-scale tax evasion (Sikka and Willmott, 2013).

In this article, I offer a constructive critique of research on these organizations, building on the growing body of postcolonial studies concerned with the politics of (scholarly) management knowledge.² Informed by the seminal work of Edward Said (1978) and other important critics of colonialism and its legacies, these studies have engaged critically with diverse aspects of management scholarship, including inter-alia: Geert Hofstede’s classic book *Culture’s Consequences* (Ailon, 2008), cross-cultural management research (Jack and Westwood, 2009), discussions of ‘culture’ in international business textbooks (Fougère and Moulettes, 2012), critical management studies (Prasad, 2015) and research using the ‘institutional voids’ concept (Bothello et al., 2019). In brief, this body of work highlights the need to expose and address the West-centricity of management scholarship, in particular its assumed universality and tendencies to marginalize or devalue the Global South (see also Abdelnour and Abu Moghli, 2021; Alcadipani et al., 2012; Banerjee and Prasad, 2008; Boussebaa and Morgan, 2014; Frenkel and Shenhav, 2006; Nkomo, 2011; Özkazanç-Pan, 2008).³

Given the far-reaching influence of its object of analysis, it seems appropriate to subject the study of PSFs to postcolonial scrutiny. Indeed, considering the global reach of many PSFs and the fact that PSF scholars are mainly concerned with large *transnational* firms, it is startling that in the extant literature there has been little engagement with postcolonial scholarship. A few studies have selectively drawn on such scholarship to examine the management and organization of ostensibly ‘global’ PSFs (Boussebaa, 2015b; Boussebaa et al., 2012) and the role played by these firms in global production networks (Faulconbridge, 2019), but these remain few and far between. Importantly, PSF scholarship is itself yet to be subjected to postcolonial critique. While scrutinizing the claims and practices of PSFs is important, we should also not exclude from critical examination our own scholarly knowledge about such organizations and the contexts in which this knowledge is produced. Indeed, postcolonial thought invites us to critique not just the (colonial) world ‘out there’ but also how that world shapes – and is shaped by – the knowledge we (academics) produce. Here, PSF scholars are yet to intervene.

Based on a close reading of its literature,⁴ I show that the PSF subfield is not only built almost exclusively on studies conducted in the West (mainly North America, Scandinavia and the UK) but also generally presents its theorizing as though it were universal. This is despite the field being mostly focused on *transnational* firms. It is also despite PSF

scholars generally being distinctly sensitive to (organizational) difference and having no steadfast commitment to positivism. Importantly, I also contend that PSF scholarship tends to construct an image of Western professionals as bearers of universal experience, knowledge and ‘professional’ culture while overlooking, if not obscuring, their role in neo-colonialism, i.e., broadly, continued efforts by dominant, expansionist economies to access, shape and exploit once colonized nations to the advantage of the former.⁵

The upshot of my critique is that the PSF subfield may be not only over-generalizing and thus misleading, but also biased towards Western professionals and unwittingly serving to naturalize – rather than problematize – ‘West-rest’ power relations. What started as a useful effort to research an unusual – ‘professional’ – type of organization in effect appears to have evolved into a West-centric scholarly enterprise. I urge scholars to recognize and interrogate the problem and work self-reflexively to address it in their own research – and I go on to make recommendations to that end. Among other things, I advocate studying PSFs from the perspective of those who have been (largely) written out of the analysis and, as part of this, paying greater attention to dynamics of neo-colonialism in the work of these organizations.

My contribution also has implications for the postcolonial critique in management studies and related efforts to decolonize the field. First, it further highlights the need to expose and challenge West-centrism in the production of management knowledge. However, I caution postcolonial scholars against reductive portrayals of such knowledge as routinely essentializing, exoticizing and denigrating the non-West. While this may be the case in some parts of the field (and perhaps also in the world of practice), it would be an exaggeration to say the same about PSF scholarship. Othering/devaluing is not entirely absent in this subfield but it manifests itself much more implicitly here – mainly through (1) the discursive erasure or marginalization of the non-West in theorizing the ‘global’ and (2) implicit representations of Western professionals as universal and hyper-agential. I thus call for more attentiveness to subfield-level heterogeneity across management knowledge.

Second, my contribution poses a conundrum for the postcolonial critique. A recurrent theme in this critique is that Western knowledge assumes universality because it is underpinned by positivist philosophy, itself rooted in Western colonialism and its Enlightenment assumption that ‘theories that embrace the entirety of humanity’ (Chakrabarty, 2000: 29) can be developed. My exploration of PSF scholarship reveals no steadfast commitment to positivism (the field’s thinking has been significantly shaped by constructivism and poststructuralism), and yet the assumption of universalism is nevertheless present here too. I do not pretend to know how this conundrum might be resolved, but the question needs to be raised as to whether positivism is the issue. Or could it be that non-positivist scholars have themselves succumbed to positivism? I urge postcolonial scholars to reflect on this tension in their future interrogations and take heed of epistemological differences within and across subfields.

Finally, the fine-grained critique offered in this article highlights an effect or manifestation of West-centrism that has thus far received little attention: the obscuring or de-thematizing of neo-colonialism in the study of (transnational) organizations. The relevant extant postcolonial criticism has tended to understand West-centrism as universalizing Western thought and simultaneously devaluing and/or silencing the Global South. I

reveal similar processes in PSF scholarship but also show how West-centrism additionally occludes the reality of neo-colonialism. I argue that this form of epistemic erasure requires further scrutiny and also has implications for how West-centrism might be addressed in the field. Specifically, it directs attention to the need to not only ‘expose the provincialism of the North’s knowledge systems [and] re-surface [Southern] alternatives’ (Ul-Haq and Westwood, 2012: 234) but also to challenge sanitized scholarly accounts and probe into the role of (transnational) organizations in perpetuating neo-colonial relations.

Before I begin with my critique, I should highlight that it is not my intention to dismiss wholesale PSF scholarship as Western-centric, or to accuse individual scholars of this tendency. Indeed, traces of West-centrism may be found in my own PSF-related writings. What I offer is a constructive critique in the spirit of scholarly dialogue about a problem of mutual concern. My central argument is that PSF scholarship is shaped by, and constitutive of, West-centrism and that effort must be made to address the problem. Given the growing importance and power of PSFs in the world economy, I also encourage postcolonial scholars to join this effort.

PSF scholarship: A brief outline

PSF scholarship is now a large body of work, and it is of course not my intention to provide a comprehensive review here – *The Oxford Handbook of Professional Service Firms* edited by Empson et al. (2015) does just that, and concise overviews can also be found in Brock et al. (2014) and Muzio et al. (2020). I will instead provide a brief outline that will pave the way for my critique. A good starting point is Greenwood et al.’s (1990) seminal article. The article drew attention to a type of organization that had previously been ignored in the field of management and that the authors considered to be distinctive: the Professional Partnership (‘P2’). This differed from traditional business organizations in two main ways: first, in terms of the ‘nature of the primary task’ (work mostly carried out by professionals such as accountants and lawyers and hence typically being knowledge-intensive, expert-based and relatively customized); and second, in terms of ‘ownership and governance’ (the firm being owned and managed by partners, in line with the ‘professional’ task, and thus different from traditional corporations). Elements of this P2 model included autonomy, collegiality, minimal hierarchy, peer evaluation, among other characteristics.

This initial statement on the PSF was followed by a stream of research on the strategic management of PSFs (see Skjølsvik et al., 2017) and studies covering an increasingly wide range of issues such as: change in the P2 model towards a more managed, ‘businesslike’ form (Cooper et al., 1996; Pinnington and Morris, 2003) and hybridizations between professional and commercial/bureaucratic principles (Brivot, 2011; Faulconbridge and Muzio, 2008); diversity/inclusion (e.g., Ashley and Empson, 2013) and the thorny issue that ‘the senior ranks of most PSFs [are] still dominated by white, heterosexual, middle-class males’ (Empson et al., 2015: 14); knowledge management (e.g., Empson, 2001; Morris, 2001); reputation management (Harvey et al., 2017), careers and human resource management (Gustafsson and Swart, 2020; Yalabik et al., 2015); and intra-sector heterogeneities (e.g., Malhotra and Morris, 2009).

Also important has been the anthropologically-oriented work of Mats Alvesson (e.g., Alvesson, 2001, 2011). Among other things, Alvesson has challenged essentialist conceptions of the ‘knowledge-intensive’ firm (of which the PSF is held to be a prime example) and instead directed attention to the ambiguities and uncertainties of knowledge-related discourses. This work also triggered a stream of studies examining various other PSF discourses and related processes of identity regulation (e.g., Alvehus and Spicer, 2012; Alvesson and Kärreman, 2004; Costas and Kärreman, 2016; Kärreman and Alvesson, 2009; Robertson and Swan, 2003; see also Alvehus, 2021). Related studies of control and professional socialization in PSFs have also been important (e.g., Anderson-Gough et al., 2000; Grey, 1998).

Much of this research has been developed based on studies conducted in *transnational* PSFs and, understandably, the themes of ‘internationalization’ and ‘globalization’ have received attention too. The literature on these themes is substantial and this is not the place to review it (see e.g., Boussebaa and Faulconbridge, 2016; Boussebaa and Morgan, 2015; O’Higgins et al., 2022), but I will return to it below. Suffice to say at this stage that a growing number of PSFs operate internationally and the largest are often said to be ‘global’ in scope, capability and impact. The term ‘global’ is used in different ways in the literature, sometimes to highlight the geographical scope of PSFs (i.e., firms operating across the globe) and sometimes to refer to efforts by PSFs to develop ways of working and being a professional that transcend national borders (i.e., firms nurturing global corporate-professional cultures).

While the bulk of PSF scholarship is concerned with the *internal* workings of PSFs, a growing body of research also looks *outside* in an attempt to understand the increasing power, influence and unethical behaviour of PSFs in business and in society at large (e.g., Boussebaa and Faulconbridge, 2019; Brès and Gond 2014; Gabbioneta et al. 2019; Hurl and Vogelpohl, 2021; Mueller et al., 2015; O’Mahoney and Sturdy, 2016; Ramirez, 2012; Sikka and Willmott, 2013). Moreover, much research on PSFs has been conducted by scholars working outside the ‘PSF domain’ and indeed often outside the field of management more broadly. For instance, many PSF studies are available in separate disciplines such as accounting (e.g., Spence et al., 2017; Wen and Sonnerfeldt, 2022) business history (e.g., McKenna, 2006), international political economy (e.g., Christensen and Seabrooke, 2022) and socio-legal research (e.g., Flood, 2017; Garth, 2016; Silver et al., 2009). A considerable body of sociologically oriented work focused on ‘professionals’ rather than ‘PSFs’ also frequently interacts with the PSF subfield (e.g., Harrington, 2015; Sako, 2013; Seabrooke and Henriksen, 2017).

This diversity makes it difficult to draw clear disciplinary boundaries around the PSF subfield, and it also means that PSF studies do not necessarily cohere into a unified programme of research. Indeed, even management studies of PSFs do not always have the goal of advancing understanding of PSFs per se, with some instead using PSFs as a context in which to develop theory or explore other issues. That said, it is now generally accepted – in the field of management – that ‘the study of professional service firms is now institutionalized’ (Greenwood et al., 2017: 6) and that such scholarship may be considered a distinct subfield of management studies (Empson et al., 2015).

This is also reflected in the growth of a significant disciplinary ecosystem supporting the subfield, including a specialist journal (*Journal of Professions and Organization*),

regular conferences and workshops and several university-based research centres such as the Centre for Professional Service Firms at Bayes Business School or the (now defunct) Clifford Chance (later renamed Novak Druce) Centre for Professional Service Firms at the University of Oxford.

My claim in this article is that the knowledge produced by this subfield is, for the most part, West-centric and therefore in need of problematizing. I unpack this argument in what follows.

Producing a false universalism

In their introduction to the *Oxford Handbook of Professional Service firms*, Empson et al. (2015: 16) note that ‘most of what we know [in the PSF subfield] derives from studies of large firms, usually in law or accountancy and [conducted] overwhelmingly in Western if not Anglo-Saxon contexts’ My own reading of the literature confirms that, although I would argue Scandinavia has also been a major source of PSF knowledge, not least through the research of Mats Alvesson and colleagues in the management/IT consulting sector in Sweden and that of Norway-based scholars, most notably Bente Løwendahl. In recent years, the number of studies in non-Western contexts has grown but these remain relatively rare and mostly limited to China and India (e.g., Ballakrishnen, 2019; Li, 2019; Wen and Sonnerfeldt, 2022; Zhu et al., 2020).

Overall, it is fair to say that PSF scholarship is, for the most part, empirically Western and this is further confirmed by various studies and literature reviews highlighting a lack of research outside the West (Boussebaa et al., 2012; Brock et al., 2014; Spence et al., 2017). PSF scholarship may also be considered Western *theoretically*, being as it is informed by theoretical perspectives that were developed to make sense of issues encountered in Western societies.⁶ This arguably also applies to the few PSF studies conducted in or inclusive of non-Western contexts given these are typically performed by Western-trained/based scholars and framed by Western theoretical debates.

Such empirical-theoretical West-centricity is, perhaps, unsurprising given that PSFs emerged in the West and that it is only relatively recently that similar organizations have been established elsewhere, notably China and India. What is surprising or rather problematic – and this is the first part of my twofold argument – is that the vast majority of PSF scholars present their theorizing without specifying its (spatial) boundary conditions and thus as though it were universally applicable.

The seminal paper of Greenwood et al. (1990), which initiated interest in the ‘professional partnership’ as a distinctive organizational form, provides a good example. Drawing on a study of four of the Anglo-American ‘Big Eight’ (now Big Four) accountancies, the authors seek to ‘describe and explain the strategic management practices of professional partnerships *in general*’ (p. 751, emphasis added). Yet, they do so merely based on research conducted in Canada and offer no reflection on the theoretical implications of that. The Canadian location of the study is disclosed in the methodology section but subsequently purged from the analysis and the reader presented with an ostensibly general-universal theory of professional organization.

Fast forward two decades and one finds the same decontextualizing habit still at work, and despite early warnings that general PSF theory may not be universally applicable

(e.g., Faulconbridge and Muzio, 2007). For instance, Von Nordenflycht's (2010) conceptual paper seeks to theorize *the* 'professional service firm' – its distinctiveness and organizational implications – but does so merely based on research in the West (mainly North America). The possibility that such theorizing may be of limited relevance beyond a handful of Western contexts is given no consideration. Von Nordenflycht usefully calls for future comparative research that can 'capture variation across knowledge intensity, capital intensity, and workforce professionalization' (p. 171). but omits the possibility that variation may also exist across countries or indeed that the core constructs being theorized may not be meaningful outside the few Western contexts from which they were derived.

The same habit of thought runs through much of the PSF literature, including studies that do not have as a goal to produce a theory of the PSF. For instance, the work of Alvesson and followers is concerned *not* with developing such theory but rather with critiquing PSF-related discourses and associated processes of identity formation (e.g., Alvesson and Kärreman, 2004; Kärreman and Alvesson, 2009; Robertson and Swan, 2003). Importantly, being as it is informed by poststructuralism, this work is, by definition, sceptical about universal truth claims. It is certainly sceptical about the various claims made by PSFs about their work ('knowledge-intensive', 'professional', 'expert', 'creative', etc.) and rejects – implicitly at least – the idea that there can be a universal understanding of professional organization (see also Alvehus, 2021).⁷ Yet, paradoxically, this line of research also decontextualizes in a manner similar to positivist PSF studies. What it observes in the West (mostly in English and Swedish professional milieux in this case) – diverse, ambiguous and complex as it may be – is theorized as though it were universal.

This mode of theorizing is especially curious given the field is mainly focused on *transnational* PSFs, and scholars indeed frequently highlight the 'globe' scope of the firms in which they collect their data. It is even more curious given several studies have the 'global' dimension built into their analysis (e.g., Greenwood and Suddaby, 2006) and many are specifically concerned with theorizing the (organizational, leadership, HRM, etc.) implications of PSFs transforming themselves into 'global' firms (e.g., Aharoni, 1996; Boussebaa, 2009; Breunig et al., 2014; Brock and Hydle, 2018; Fenton and Pettigrew, 2000, 2003, 2006; Greenwood et al., 2010; Hydle and Hopwood, 2019; Jones, 2005; Løwendahl, 2000; Rose and Hinings, 1999; Segal-Horn and Dean, 2009; Silver et al., 2009). A close reading of these reveals scholars to be theorizing the 'global' almost exclusively based on research conducted in the West. And the same generally also applies to studies exploring the role of PSFs in transnational governance (e.g., Christensen and Seabrooke, 2022; Suddaby et al., 2007).

A few studies usefully adopt an international comparative angle and thus avoid the trap of decontextualization and, in this way, also begin to challenge, if implicitly, the field's assumption of universalism (e.g., Merilainen et al., 2004; Morgan and Quack, 2005; Muzio and Faulconbridge, 2013; Smets et al., 2012). They reveal significant spatial (cross-national) variations in, for instance, how professionals are trained, how they understand their roles and how they engage with professional discourses. They also offer useful insights into how such variations affect efforts to develop 'global' practices and ways of being a professional.⁸ That said, such studies are few and far between and mostly focused on *intra-West* comparisons (see also Barrett et al., 2005; Klimkeit and Reihlen, 2016), thereby also reducing the study of PSFs to a study of Western professional milieux.

Comparative studies venturing beyond the West are extremely rare (for notable examples, see Spence et al., 2017; Wen and Sonnerfeldt, 2022).

Overall, it is fair to suggest that PSF scholarship is not just empirically/theoretically Western but also generally fails to place (spatial) boundary conditions on its theorizing and, in that sense, assumes universality. This is problematic for several reasons, not least because it is commonly understood that different national contexts tend to produce different organizational realities – the few PSF studies taking a comparative angle indeed show just that with specific reference to the professional context. To speak in ‘general’ terms about PSFs based on studies in a handful of Western contexts is therefore to produce a false universalism. It is also to ignore or disregard the long-standing critique of context-blind theory in the wider field of management, starting with Boyacigiller and Adler’s (1991) indictment of (American) organization science, all the way through to more recent discussions on the value of ‘general’ versus ‘context-specific’ theory to explain management practice around the world (e.g., Filatotchev et al., 2020), including those informed by postcolonial theory (see Hamann et al., 2020, for a recent discussion). PSF scholarship in effect proceeds as if this reflexive conversation was not relevant within its own disciplinary boundaries and, in so doing, reinforces the problem of false universalism in management studies.

Of course, such a ‘business-as-usual’ situation is not unique to PSF scholarship – other subfields can also be accused of perpetuating the problem and ignoring pleas to address it. But that does not justify the status quo within the PSF subfield. Moreover, what is especially interesting or rather paradoxical about this subfield is that it is arguably highly sensitive to (organizational) *difference*. The foundational paper of Greenwood et al. (1990) explicitly sought to challenge the ‘general’ theories that dominated the field of organization theory in the 1980s. They argued that such ‘generic theories may be misleading’ and – through an analysis of PSFs – pointed to the need to examine diverse organizational realities (see also Greenwood and Hinings, 1996). Later work has also argued heterogeneities within the professional-sectoral context itself (accounting, consulting, law, etc.) must be taken seriously (e.g., Malhotra and Morris, 2009; Morris and Pinnington, 1998; Pinnington and Morris, 2003). One would have therefore expected this subfield to be more modest about its knowledge claims than other areas of management studies.

Furthermore, unlike other subfields of management such as international business, there is no steadfast commitment to positivism in PSF scholarship. There is of course a strong interest in developing general theory, but the field’s thinking has also been significantly shaped by institutional theory (Greenwood et al., 2017) which is broadly constructivist or post-positivist. Additionally, as noted above, a good part of PSF scholarship is informed by poststructuralism and rooted in relativist studies of organizational culture. Given these epistemological proclivities, one would have expected PSF scholarship to be especially wary of over-generalizations and the universal truth claims commonly found in unashamedly positivist management research, and indeed to be an exception to the rule or at least to limit it in a significant way. Our reading suggests this is not the case; PSF scholarship falls into the same decontextualizing trap as other areas of management.

I think this issue needs reflecting on and addressing, especially given the field's focus on so-called 'global' PSFs, and I offer suggestions to that end below. Prior to that, however, there is another, almost imperceptible aspect of PSF scholarship's West-centrism that requires unpacking. I do that next.

Intertwining with power

The false universalism discussed above may be viewed as simply an erroneous generalization: namely, a failure to specify boundary conditions and consider cross-national heterogeneities in the study of PSFs. But it can also be seen as part of a *Western perspective* that constructs its object of analysis in a particular (geopolitically inflected) way. After all, knowledge has *performative* functions (Gond et al., 2016). This is well understood by poststructuralist PSF scholars, and Alvesson (2001: 1645) puts it succinctly: 'knowledge . . . orders and produces rather than mirrors or gives us pure and innocent knowledge of the world "out there"'.⁹ From this perspective, the false universalism described above can be seen as constructing Western professionals as carriers of universal experience, knowledge and 'professional' culture. The act of leaping from the specific experiences of these actors to general theoretical statements, in effect, does just that.

This is reinforced by studies analysing and/or theorizing the international dimension of PSFs. A key theme here is that PSFs have been developing norms, standards and practices that transcend national borders, that is, 'global' corporate-professional cultures (see e.g., Boussebaa, 2009; Brock and Hydle, 2018; Greenwood et al., 2010; Faulconbridge and Muzio, 2012; Greenwood and Suddaby, 2006; Segal-Horn and Dean, 2009; Spence et al., 2015). The firms themselves certainly make strong claims about such 'cultural globality' and PSF scholars often all too easily reproduce that narrative uncritically. Yet, a close reading of the literature reveals there is little empirical evidence demonstrating such cultures have been developed. Indeed, as explained above, PSF knowledge is based almost exclusively on research conducted *in the West*. The few somewhat critical and comparative studies that exist suggest that Western PSFs are in fact seeking to universalize their home-country corporate-professional cultures (e.g., Boussebaa et al., 2012; Boussebaa and Faulconbridge, 2019; Morgan and Quack, 2005; Muzio and Faulconbridge, 2013). Thus, the dominant narrative tends to conflate the 'global' with the 'Western', and in doing so further contributes to constructing Western accountants, consultants, lawyers, and so forth, as universal.

Such a conflation is also coupled with a tendency to marginalize, if not erase all together, professionals outside the West. Indeed, paradoxically, the Global South is rarely, if at all, mentioned in studies commenting on and theorizing the 'globality' of PSFs. We learn much about the firms' global strategies and associated organizational designs, as narrated by Western professionals, but surprisingly little about how these are enacted in the Global South. A few studies touch on that theme but typically narrate interactions with the Global South from a purely Western perspective, the focus centring on the concerns and practices of Western professionals (see e.g., Beaverstock, 2004; Boussebaa, 2015a; Faulconbridge et al., 2008; Fenton and Pettigrew, 2000, 2006). Professionals outside the West are in effect silenced, provided no opportunity to

elaborate on the ‘global’ ambitions and cultural efforts of their Western counterparts or indeed their own domestic aspirations.

A handful of comparative studies give more voice to Southern professionals but exhibit some analytical ambivalence and can fall prey to the global/western conflation being as they are almost invariably framed through the ‘global-local’ optic. For instance, Belal et al. (2017) usefully attaches the label ‘Western’ to the ‘Big Four’ accountancies and also adds that these can be ‘thought of as proselytizers of Anglo-American modes of professional organization’ (p. 151). Yet, they do so fleetingly and end up reproducing the global/Western conflation. The authors frequently refer to the firms’ Western headquarters as ‘global headquarters’ and ‘global parents’, their Western training courses as ‘global training courses’, their Western partners as ‘global partners’, their Western standards as ‘global standards’, and the firms’ internationalization efforts as ‘globalizing forces’ (see also Ballakrishnen, 2019; Zhu et al., 2020).

In some cases, the silenced or partly silenced professionals are also depicted as somewhat problematic, creating ‘barriers’ to global cultural formation and, relatedly, lacking in ‘professionalism’. For example, Fenton and Pettigrew (2000: 75) cite a partner whose view is that ‘in Asia they [Asian consultants] have a very strong work ethic and profit related ethic . . . we could argue in England there is a very high quality ethic and not very high profit ethic’. Implied in this statement, of course, is that Asian professionals are less ‘professional’ (profit- rather than quality-minded) than Western colleagues (quality rather than profit-oriented). In this way, the colonial trope of lack and deficiency (Said, 1978) is reproduced in the contemporary professional world. Needless to say, the negative representation in this example is expressed by the practitioner (partner), not the authors themselves, but the resulting power effect is nevertheless the same: a portrayal of the ‘Other’ as somewhat ‘inferior’ to the more fully professionalized – and, by implication, arguably also more ethically minded – Western PSF workforce (for a more critical take on this, see Belal et al., 2017).

Indeed, the fact that the authors do not problematize the partner’s account or invite Southern professionals to comment on it serves to propagate or naturalize such a representation. In addition to seeking the view of ‘Others’, the authors could have, for instance, drawn attention to the fact that a ‘very high profit ethic’ is present among Western professionals themselves (see e.g., Boussebaa, 2009). They could have also highlighted how these actors can sometimes behave unprofessionally towards their colleagues outside the West, putting profit over professional conduct. For instance, in their discussion of ‘global-local’ tensions within transnational accounting firms, Rose and Hinings (1999: 66) note how, in the Global South, Western partners ‘may not always be ready to lower fees or share information because it is socially right to do so [i.e.,] because it is “partnership like” and professional to do so’ (see also Boussebaa et al., 2012). Instead, the authors go along with the practitioner’s West-centric account and, in so doing, contribute to othering and devaluing the ‘Other’.

In all fairness, such crude Western/Other depictions are not very common in PSF scholarship compared with other area of management studies (see e.g., Jack and Westwood, 2009; Prasad, 2015) but, as shown above, they are not absent either. Moreover, the aforementioned tendencies to construct Western professionals as universal and to marginalize or erase Southern counterparts in discussions of the ‘global’, in effect, further contributes to constructing a ‘West-rest’ hierarchy of professional subjects.

Furthermore, these two tendencies also have the effect of amplifying Western professional agency and erasing or denying Southern agency. Western professionals are effectively (implicitly) represented as ‘hypermuscular supermen’ (Suddaby, 2010: 15) – the originators of all meaningful thought, initiative, and action – while ‘Others’ are constructed as inexistent or peripheral. In a few studies, a greater degree of agency is attributed to professionals outside the West. For instance, Zhu et al.’s (2020) study shows how Chinese corporate lawyers do not just passively reproduce ‘global’ (Western) models: global-local interactions tend to result in hybridities and indeed, in this case, hybridization ‘contains significantly more local elements than global ones’ (p. 98). This usefully begins to recover the agency of those being marginalized in the dominant discourse. That said, such work remains conditioned by the ‘global-local’ narrative and somewhat reproductive of the West-rest hierarchy it implies.

Importantly, PSF scholarship, for the most part, tends to occlude the issue of neo-colonialism and PSFs’ role in it. This issue is (in part) captured well in the following example about UK and US law firms seeking entry into the Indian market.¹⁰ Here, Krishnan (2010: 93) explains, ‘there is a political reality that must be recognized’. Krishnan means that, for many in India, ‘liberalizing the legal services sector would inevitably lead to India’s legal system being controlled by modern-day Western colonialists – something a country that suffered from centuries of imperial rule can never permit’. Krishnan adds that (and it is worth quoting him at more length):

... for a group of private British law firms, with the support of the British government, to claim as a substantive policy argument that their entering India will only help their counterparts and improve the country overall is in reality a smokescreen for ulterior motives and recalls the rhetoric used by the British East India Company in the 17th century. Add to this that law firms from the United States – a country that has clear expansionist ambitions – are aligned with the British on this issue, and Indians have no choice but to resist (p. 87).

Critical accounting studies (e.g., Annisette, 2000; Graham and Annisette, 2012; Lassou et al., 2019) shed additional light on this issue of neo-colonialism, albeit not always explicitly. For instance, Arnold (2005) reveals significant efforts by Western accounting firms (together with Western industry lobbies), supported by the World Trade Organization, to create a global market for their services. The author also shows how the legal and institutional arrangements produced by such efforts can ‘trump domestic laws to the disadvantage of developing nations by pre-empting laws designed to protect indigenous accounting industries, and by instituting transparency rules [that give Western firms] access to and a voice in the rulemaking deliberations of smaller nations’ (Arnold, 2005: 323).

Critical socio-legal scholars (e.g., Dezalay and Garth, 2012; Flood, 2017; Garth, 2016) provide further insights into these neo-colonial dynamics. Also worth mentioning is the growing body of literature revealing the role of PSFs in designing complex tax avoidance schemes that result in the Global South being stripped of hundreds of US\$ billions in tax revenue each year (see e.g., Hearson, 2021; Mitchell and Sikka, 2011; Sikka and Willmott, 2013). Dynamics of neo-colonialism additionally appear to play out within the firms’ own organizational boundaries, through complex staffing practices and knowledge exchange relations as well as efforts by the firms to universalize Western ways of working and being a professional (Boussebaa et al., 2012, 2014).

Yet, the bulk of PSF scholarship remains largely oblivious to this reality and, I would argue, actively, and yet unwittingly, obscures it. On the one hand, there is a large body of studies conducted in 'global' PSFs that has little, if anything, to say about the 'global' - being instead preoccupied with domestic issues (generally presented as 'universal' concerns) - and, on the other, are numerous studies that discuss and even seek to theorize the global, but systematically abstract 'global-local' dynamics from colonial history and contemporary neo-colonial relations. In each case, the result is the same: the discursive erasure of neo-colonialism and the role of PSFs play in it. The growing body of PSF-specific literature reviews and overviews further contributes to this erasure by systematically de-thematizing the issue (but see Boussebaa and Faulconbridge, 2016). The fact that the bulk of PSF studies are conducted in 'global' PSFs and that, as noted already, PSF scholars are mainly concerned with these organizations makes this state of affairs all the more startling.

Where should we go from here?

Readers might quite rightly ask where the PSF subfield should go from here or, put in the language of postcolonial theorizing and related scholarship on epistemic decolonization, how it might be 'decolonized' (Alcadipani and Faria, 2014; Girei, 2017; Jammulamadaka et al., 2021; Prasad, 2015). This is, of course, a difficult question given epistemic decolonization is a complex and long-term project requiring change on multiple fronts, but I provide some suggestions in this final section of the article.

Clarifying boundary conditions

The first and perhaps most obvious step forward is simply to carefully outline the boundary (spatial) conditions under which one's theorizing will or will not apply. For instance, the effort to develop 'a theory of professional service firms' (Greenwood et al., 2017: 8) has been useful in challenging generic theories of organization, but we must now, in turn, ask whether such a theory may itself be over-generalizing and thus misleading. We should seek to clarify in which national contexts such a theory and its various constructs (professionalism, partnership, collegiality, etc.) will make sense. Is it relevant in Brazil, China, India, Iran, Nigeria and the many other countries that exist outside the West? Or is it simply a theory limited to a handful of Western (mostly Anglo-American) contexts?

Of course, as noted earlier, not all PSF scholars are seeking to produce a theory of the PSF. Indeed, poststructuralist research à la Alvesson would likely object to such a project and instead direct attention to the task of challenging dominant PSF discourses. But, as I have shown, even such non-positivist work leaps from domestic analyses to general theoretical statements about life in PSFs. The question needs raising as to whether and how far the various discourses being sceptically explored in a handful of Western PSF contexts are of relevance, for example, to Indonesia, Russia and Iraq. To illustrate, the notion of the 'bored self' as a constitutive element of professional/knowledge work (Costas and Kärreman, 2016) may not apply beyond the north-western European context in which it was identified/theorized. There is no claim in the literature that such notions are universal (they are more expressive of identities that professionals might struggle to enact) but

the lack of reflection on boundary conditions nevertheless results in the false universalism discussed above. I urge PSF scholars, regardless of the epistemological stance taken, to place boundary conditions on their theorizing.

Redirecting towards comparative analysis

A corollary of the previous point – and indeed my wider critique – is that the PSF subfield needs broadening to include the voices of professionals outside the West. One way of achieving this is through international comparative studies. Here, PSF scholars may find inspiration in the comparative sociology of the professions (e.g., Burrage and Torstendahl, 1990) and the few studies deploying its insights in the study of PSFs (e.g., Morgan and Quack, 2005; Muzio and Faulconbridge, 2013). As noted earlier, such studies are concerned with Western professional milieux but nevertheless suggest that cross-national variations in the work and organization of PSFs should be expected. There is no a priori reason why the same should not be expected outside the West (see Boussebaa and Faulconbridge, 2016; Spence et al., 2017). The field is ripe for comparative studies that can shed light on differences in professional practice across the globe and explore their implications.

The need for such comparative work is especially important given the PSF subfield is, as noted already, mostly concerned with transnational firms. It would be peculiar to continue studying and theorizing these organizations merely based on research in the West. Importantly, it is useful to highlight once more that these firms are said to have put much effort into constructing ‘global’ corporate-professional cultures. Given this, an important task is to explore how such an effort is understood and contributed to by those whom the PSF field has thus far largely left out of the analysis, that is, those located in the Global South. That said, as I have shown, comparative studies can themselves be contaminated by West-centrism so it will be important to develop a firmly Southern perspective on PSFs.

Nurturing a Southern perspective

One way towards a Southern perspective would be to develop studies that go beyond merely ‘testing’ Western theory in the Global South. Here, inspiration might be found in the ongoing debate on how to decolonize management theory (e.g., Banerjee, 2022; Hamann et al., 2020; see also Filatotchev et al., 2020). Among other things, this work highlights the need to develop theory ‘without an exclusive recourse to concepts that are emerging from a primarily Western . . . experience’ (Khan and Koshul, 2011: 319; see also Alcadipani et al., 2012; Seremani and Clegg, 2016). This need could, for instance, be addressed through inductive studies focused on describing and understanding the work and practices of the PSFs that have been established in the Global South.

Doing so without exclusive recourse to Western PSF theory may, however, be difficult in practice given that scholars researching in the Global South are likely to draw on existing PSF knowledge to formulate their research problems and to engage with Western debates, if only to get published in ‘international’ journals. Moreover, initial evidence suggests that Southern PSFs are themselves actively emulating the norms and

practices of Western professionals – albeit with a degree of localization or hybridization, as has been revealed in recent sociological studies of Chinese and Indian firms (e.g., Ballakrishnen, 2019; Zhu et al., 2020). This raises the question as to whether generating independent Southern knowledge is at all possible in the PSF subfield, but there is certainly scope for greater ‘indigenous theorization’ (Bothello et al., 2019: 1499). This is an issue PSF scholars ought to reflect on as they develop new studies.

Another, but related, way forward is to question a core assumption underlying the PSF subfield (at least PSF studies concerned with the ‘global’), namely that professional norms and practices are necessarily ‘Western’ in origin and en route to be institutionalized worldwide. There may be an element of truth in this, but it seems important to also examine how Southern contexts might themselves be the source of knowledge and expertise that then gets diffused globally. Postcolonial sociological studies of global knowledge diffusion are useful here. For instance, Edwards’ (2020) historical study shows how the Trade Disputes Ordinance first emerged in Trinidad and Tobago in 1938 and was then diffused throughout the British Empire. There is no a priori reason to believe such ‘South-to-Rest’ knowledge transfer might not be present in the professional services sector and indeed in the world of business more generally. The lack of attention to that possibility is itself symptomatic of West-centrism and addressing it will help overturn the latter. Rather than simply studying the ‘local’ workings of ‘global’ (Western) professional norms and practices, scholars could examine how Southern knowledge is developed and diffused globally, including in the West.

The above would help not only address a blind spot in the literature but also recover the agency of Southern professionals which, as I have shown, the PSF subfield tends to deny. Related to this, future studies might explore the active role of Southern professionals in enabling the global expansion of Western PSFs and building so-called ‘global’ firms. Rather than merely seeing such professionals as ‘barriers’, ‘constraints’ or ‘peripheral’ in such globalization and related processes of ‘global’ cultural formation, a Southern perspective would encourage the examination of their facilitative role – for without Southern professionals, it is unlikely that Western PSFs would have been able to expand into the Global South and build ‘global’ firms. Indeed, some evidence suggests Southern professionals may be playing an important role in this respect, by providing advice to Western PSFs but also by allowing their firms to be absorbed within Western PSFs via mergers and/or network associations (see e.g., Liu, 2008).

This leads to a further question, namely the role of PSFs in neo-colonialism, which I have argued is overlooked, if not obscured, in the PSF literature. A few studies have begun to address this question (e.g., Boussebaa, 2015b, 2017, 2022; Faulconbridge, 2019; also Boussebaa and Faulconbridge, 2019) but much remains to be done. For instance, little is known about the various power strategies which PSFs deploy to access and shape Southern societies in line with corporate goals. Even less is known about the role played by Southern professionals and state agencies in supporting but also resisting such efforts. We might, for instance, conceive of collaborative Southern professionals as constituting a ‘comprador’ class, i.e., a segment of the Global South’s professional elite that is subordinated to PSFs and whose *raison d’être* is to act as ‘a kind of staging-post and direct intermediary for the implantation and reproduction of foreign capital in the countries concerned’ (Poulantzas, 1976: 42). Research conducted from the perspective of

these ‘compradors’, including on how they are being assimilated within PSFs and converted into agents of neo-colonialism – but also potentially resisters to it – would make a useful contribution towards undoing West-centrism in the PSF field. The role of the state in enabling and/or resisting the expansion and activities of PSFs in the Global South will also be an important theme to explore.

Finally, transnational PSFs hailing from the Global South need researching. Over the last three decades or so, a growing number of such firms have emerged, but research on their ‘global’ work, organization and societal impacts is yet to appear (see Li, 2019, for a notable exception). Firms such as Infosys, Tata Consultancy Services and Wipro from India or ShineWing, Yingke and Zhong Lun from China are just a few examples. The neglect of these is symptomatic of the field’s West-centrism and shifting attention to them will help to address the problem. Research that can explore the ‘global’ models of professional practice and organization being developed by these firms as well as the rationales for and complexities of their internationalization and the various societal impacts of their activities around the world will be highly useful. Theoretically, one might ask whether and how far these firms can be understood through theoretical frameworks derived from studies of Western PSFs; but, again, genuinely going beyond West-centrism will likely require more locally grounded research and, importantly, attentiveness to the issue of neo-colonialism.

Changing the wider institutional context

One final point is worth making, namely that changes to the institutional infrastructure the PSF subfield will also be required to address its West-centricity. This deserves a paper-length discussion, but I make some suggestions here. The first relates to journals. The question can be posed as to whether these are creating enough space and opportunities for non-West-centric and Southern research and theory to grow. One step in this direction would be to reflect on the PSF subfield’s premier journal – *Journal of Professions and Organization* – and explore ways of diversifying its editorial leadership and editorial review board so that they are more inclusive of the Global South. Here, useful insights may be found in critiques of, and efforts to decolonize, ‘international’ management journals (e.g., Barros and Alcadipani, 2022; Murphy and Zhu, 2012).

I can think of two additional measures in this area. First, I suggest editors (and reviewers) at *JPO* and other journals actively demand that authors avoid over-generalizing based on Western research and systematically place (spatial) boundary conditions on their theorizing. Second, I suggest editors also encourage greater scrutiny of papers that discuss and/or theorize the ‘global’ but that fail to research such a dimension from the perspective of Southern actors and/or include or acknowledge Southern collaborators. The esteemed medical journal *The Lancet* now rejects manuscripts using data from Africa and not acknowledging African collaborators (Waruru, 2022); the same practice should be extended to management journals, including *JPO*, but applied to the Global South as a whole. At minimum, authors should be encouraged to explain why they consider it appropriate to discuss/theorize the ‘global’ without research outside the West.

The unquestioned use of English in PSF scholarship will also require discussion. While some PSF publications do appear in other languages (e.g., Djelic, 2004), English

is generally used as the main language of publishing, and that might be a contributing factor to the West-centrism I have critiqued here. It certainly has been noted elsewhere that the hegemony of English does not just facilitate communication and knowledge exchange but also create complex power relations and exclusionary effects in processes of knowledge production (Boussebaa and Brown, 2017; Boussebaa and Tienari, 2021; Śliwa and Johansson, 2015; Tietze and Dick 2013). PSF scholarship may not be different in that respect but, unlike other areas of management, it is yet to explore and reflect on the issue. There have been some useful initial reflections on the politics of English in transnational PSFs (e.g., Aburous and Kamla, 2022) and I would argue such reflections require extending to PSF scholarship itself.

Conclusion

I have argued that the PSF subfield is predominantly a West-centric scholarly domain. By West-centric, I mean not only that this domain is overwhelmingly about the study of *Western* (mostly Anglo-American) firms in Western contexts, but also that its theorizing assumes universality and tends to construct an image of Western professionals as universal while overlooking, if not deliberately de-thematizing, these actors' role in neo-colonialism. I hope that this contribution will help scholars reflect upon and address, and so obviate, such West-centrism in future research, and I have provided recommendations to this end that I hope will help to catalyse the journey. I also hope that my contribution further advances the postcolonial critique within the wider field of management, in terms of both understanding how the latter interplays with West-centrism and how it might be decolonized.

Acknowledgements

I thank the editorial team and three anonymous reviewers for their thoughtful comments and suggestions throughout the review process.

Funding

The author received no financial support for the research, authorship, and/or publication of this article.

ORCID iD

Mehdi Boussebaa  <https://orcid.org/0000-0002-4283-2468>

Notes

- 1 Typical examples of PSFs include the 'Big Four' accountancies, American consultancies such as Accenture and McKinsey and the London-headquartered 'Magic Circle' law firms.
- 2 Postcolonial studies (aka postcolonial theory) is a broad field of research concerned with a variety of different topics and questions (for overviews, see e.g., Jack et al., 2011; Prasad, 2003). In the field of management, a significant part of this work is concerned with the politics of *organizational* knowledge (e.g., Boussebaa et al., 2014; Dar, 2018), often with a focus on processes of knowledge transfer between the Global North and the Global South (e.g., Alcadipani and Caldas, 2012; Srinivas, 2008; Yousfi, 2014). In this article, I am specifically

- concerned with *scholarly* knowledge, that is, knowledge that we (academics) produce (see also Boussebaa, 2021).
- 3 West-centrism is more commonly called ‘Eurocentrism’ in specialist studies of the phenomenon (e.g., Amin, 1988; Hobson, 2012) but I prefer the former given the West’s hegemonic centre has long moved to the USA. I use the terms ‘West’, ‘Global North’ and ‘Global South’ heuristically and, while I recognize the risk of essentialism in using them, agree with postcolonial theorists that such usage is ‘a necessary device to avoid clumsiness and endless caveats’ (Khan and Koshul, 2011: 320).
 - 4 It is perhaps worth noting here that I have been closely associated with the PSF subfield since 2003, starting with my PSF-focused doctoral studies at Warwick Business School (2003–2008) and, subsequently, a postdoctoral research fellowship at Said Business School’s (now defunct) Clifford Chance Centre for Professional Service Firms (2008–2009).
 - 5 For a recent and detailed discussion of neo-colonialism, see for example Langan (2018).
 - 6 Key influences are the work of Henry Mintzberg, contingency theory and institutional theory. Also important has been critical theory, including poststructuralism, as reflected in the work of Alvesson and colleagues.
 - 7 Additionally, it is useful to note that this line of work also emerged from earlier studies of organizational culture, a stream of research that recognized ‘the relativity of . . . Western society and its business culture’ (Alvesson, 1989: 132).
 - 8 Some studies challenge the cultural ‘heterogeneity’ thesis, pointing to increasing levels of global ‘homogeneity’ within transnational PSFs (Boussebaa, 2009; Spence et al., 2015).
 - 9 Poststructuralist PSF scholars have mainly been concerned with the performativity of *organizational* knowledge, not *scholarly* knowledge as such, and as noted earlier, it is the latter that I am concerned with in this article.
 - 10 Western corporate law firms are presently banned from opening offices in India.

References

- Abdelnour S and Abu Moghli M (2021) Researching violent contexts: A call for political reflexivity. *Organization*. doi:10.1177/13505084211030646
- Aburous D and Kamla R (2022) Linguistic tensions in a professional accounting field: English linguistic capital, hierarchy, prestige, and distinction among accountants. *Contemporary Accounting Research* 39(2): 1120–1149.
- Aharoni Y (1996) The organization of global service MNEs. *International Studies of Management and Organization* 26(2): 6–23.
- Ailon G (2008) Mirror, mirror on the wall: Culture’s consequences in a value test of its own design. *Academy of Management Review* 33(4): 885–904.
- Alcadipani R and Caldas MP (2012) Americanizing Brazilian management. *Critical Perspectives on International Business* 8(1): 37–56.
- Alcadipani R and Faria A (2014) Fighting Latin American marginality in ‘international’ business. *Critical Perspectives on International Business* 10(1–2): 107–117.
- Alcadipani R, Khan FR, Gantman E, et al. (2012) Southern voices in management and organization knowledge. *Organization* 19(2): 131–143.
- Alvhus J (2021) *The Logic of Professionalism: Work and Management in Professional Service Organizations*. Bristol: Bristol University Press.
- Alvhus J and Spicer A (2012) Financialization as a strategy of workplace control in professional service firms. *Critical Perspectives on Accounting* 23(7–8): 497–510.
- Alvesson M (1989) The culture perspective on organizations: Instrumental values and basic features of culture. *Scandinavian Journal of Management* 5(2): 123–136.

- Alvesson M (2001) Knowledge work: Ambiguity, image and identity. *Human Relations* 54(7): 863–886.
- Alvesson M (2011) De-essentializing the knowledge intensive firm: Reflections on sceptical research going against the mainstream. *Journal of Management Studies* 48(7): 1640–1661.
- Alvesson M and Kärreman D (2004) Interfaces of control: Technocratic and socio-ideological control in a global management consultancy firm. *Accounting, Organizations & Society* 29(3–4): 423–444.
- Amin S (1988) *L'eurocentrisme: Critique d'une idéologie*. Paris: Anthropos.
- Anderson-Gough F, Grey C and Robson K (2000) In the name of the client: The service ethic in two professional services firms. *Human Relations* 53(9): 1151–1174.
- Annisette M (2000) Imperialism and the professions: The education and certification of accountants in Trinidad and Tobago. *Accounting, Organizations and Society* 25(7): 631–659.
- Arnold PJ (2005) Disciplining domestic regulation: The World Trade Organization and the market for professional services. *Accounting Organizations and Society* 30(4): 299–330.
- Ashley L and Empson L (2013) Differentiation and discrimination: Understanding social class and social exclusion in the UK's leading law firms. *Human Relations* 66(2): 219–244.
- Ballakrishnen S (2019) Just like global firms: Unintended gender parity and speculative isomorphism in India's elite professions. *Law and Society Review* 53(1): 108–140.
- Banerjee BS (2022) Decolonizing management theory: A critical perspective. *Journal of Management Studies* 59(4): 1074–1087.
- Banerjee SB and Prasad A (2008) Introduction to the special issue on critical reflections on management and organizations: A postcolonial perspective. *Critical Perspectives on International Business* 1(2): 90–98.
- Barrett M, Cooper DJ and Jamal K (2005) Globalization and the coordinating of work in multinational audits. *Accounting, Organizations and Society* 30(1): 1–24.
- Barros A and Alcadipani R (2022) Decolonizing journals in management and organizations? Epistemological colonial encounters and the double translation. *Management Learning*. Epub ahead of print 18 March 2022. DOI: 10.1177/13505076221083204.
- Beaverstock JV (2004) Managing across borders: Transnational knowledge management and expatriation in legal firms. *Journal of Economic Geography* 4(2): 157–179.
- Belal A, Spence C, Carter C, et al. (2017) The Big 4 in Bangladesh: Caught between the global and the local. *Accounting, Auditing & Accountability Journal* 30(1): 145–163.
- Bothello J, Nason RS and Schnyder G (2019) Institutional voids and organization studies: Towards an epistemological rupture. *Organization Studies* 40(10): 1499–1512.
- Boussebaa M (2009) Struggling to organize across national borders: The case of global resource management in professional service firms. *Human Relations* 62(6): 829–850.
- Boussebaa M (2015a) Control in the multinational enterprise: The polycentric case of global professional service firms. *Journal of World Business* 50(4): 696–703.
- Boussebaa M (2015b) Professional service firms, globalization and the new imperialism. *Accounting, Auditing & Accountability Journal* 28(8): 1217–1233.
- Boussebaa M (2017) Global professional service firms, transnational organizing and core/periphery networks. In: Seabrooke L and Henriksen LF (eds) *Professional Networks in Transnational Governance*. Cambridge University Press: Cambridge, pp. 233–244.
- Boussebaa M (2021) From cultural differences to cultural globalization: Towards a new research agenda in cross-cultural management studies. *Critical Perspectives on International Business* 17(3): 381–398.
- Boussebaa M (2022) Global professional service firms and global inequality. *Journal of Professions and Organization*. In press.

- Boussebaa M and Brown AD (2017) Englishization, identity regulation and imperialism. *Organization Studies* 38(1): 7–29.
- Boussebaa M and Faulconbridge J (2016) The work of global professional service firms. In: Wilkinson A, Hislop D and Coupland C (eds) *Perspectives on Contemporary Professional Work: Challenges and Experiences*. Series: New horizons in management. Cheltenham; Northampton, MA: Edward Elgar Publishing, 105–122.
- Boussebaa M and Faulconbridge JR (2019) Professional service firms as agents of economic globalization: A political perspective. *Journal of Professions and Organization* 6(1): 72–90.
- Boussebaa M and Morgan G (2014) Pushing the frontiers of critical international business studies. *Critical Perspectives on International Business* 10(1–2): 96–106.
- Boussebaa M and Morgan G (2015) Internationalization of professional service firms. In: Empson L, Muzio D, Broschak J, et al. (eds) *The Oxford Handbook of Professional Service Firms*. Oxford: Oxford University Press, 71–91.
- Boussebaa M and Tienari J (2021) Englishization and the politics of knowledge production in management studies. *Journal of Management Inquiry* 30(1): 59–67.
- Boussebaa M, Morgan G and Sturdy A (2012) Constructing global firms? National, transnational and neocolonial effects in international management consultancies. *Organization Studies* 33(4): 465–486.
- Boussebaa M, Sinha S and Gabriel Y (2014) Englishization in offshore call centers: A postcolonial perspective. *Journal of International Business Studies* 45(9): 1152–1169.
- Boussebaa M, Sturdy A and Morgan G (2014) Learning from the world? Horizontal knowledge flows and geopolitics in international consulting firms. *International Journal of Human Resource Management* 25(9): 1227–1242.
- Boyacigiller NA and Adler N (1991) The parochial dinosaur: Organizational science in a global context. *Academy of Management Review* 16(2): 262–290.
- Brès L and Gond J-P (2014) The visible hand of consultants in the construction of the markets for virtue: Translating issues, negotiating boundaries and enacting responsive regulations. *Human Relations* 67(11): 1347–1382.
- Breunig KJ, Kvålshaugen R and Hydle KM (2014) Knowing your boundaries: Integration opportunities in international professional service firms. *Journal of World Business* 49(4): 502–511.
- Brivot M (2011) Controls of knowledge production, sharing and use in bureaucratized professional service firms. *Organization studies* 32(4): 489–508.
- Brock DM and Hydle KM (2018) Transnationality – Sharpening the integration-responsiveness vision in global professional firms. *European Management Journal* 36(1): 117–124.
- Brock DM, Leblebici H and Muzio D (2014) Understanding professionals and their workplaces: The mission of the journal of professions and organization. *Journal of Professions and Organization* 1(1): 1–15.
- Burridge M and Torstendahl R (eds) (1990) *Professions in Theory and History: Rethinking the Study of the Professions*. London: SAGE.
- Chakrabarty D (2000) *Provincializing Europe: Postcolonial Thought and Historical Difference*. Princeton, NJ: Princeton University Press.
- Christensen RC and Seabrooke L (2022) The Big 4 under Pressure : Scanning Work in Transnational Fields. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12815>
- Cooper DJ, Hinings CR, Greenwood R, et al. (1996) Sedimentation and transformation in organizational change: The case of Canadian law firms. *Organization Studies* 17(4): 623–647.
- Costas J and Kärreman D (2016) The bored self in knowledge work. *Human Relations* 69(1): 61–83.
- Dar S (2018) De-colonizing the boundary-object. *Organization Studies* 39(4): 565–584.

- Dezalay Y and Garth BG (2012) Corporate law firms, NGOs, and issues of legitimacy for a global legal order. *Fordham Law Review* 80(6): 2309–2345.
- Djelic M-L (2004) L'arbre banian de la mondialisation: McKinsey et l'ascension de l'industrie du conseil. *Actes de la recherche en sciences sociales* 151–152(1): 107–113.
- Edwards Z (2020) Postcolonial sociology as a remedy for global diffusion theory. *The Sociological Review* 68(6): 1179–1195.
- Empson L (2001) Fear of exploitation and fear of contamination: Impediments to knowledge transfer in mergers between professional service firms. *Human Relations* 54(7): 839–862.
- Empson L, Muzio D, Broschak J, et al. (eds) (2015) *Oxford Handbook of Professional Services Firms*. Oxford: Oxford University Press.
- Faulconbridge JR (2019) Business services and the financing of global production networks: The case of global law firms in Southeast Asia. *Journal of Economic Geography* 19(4): 897–919.
- Faulconbridge J and Muzio D (2007) Re-inserting the professional in the study of PSFs. *Global Networks* 7(3): 249–270.
- Faulconbridge J and Muzio D (2008) Organizational professionalism in globalizing law firms. *Work, Employment and Society* 22(1): 7–25.
- Faulconbridge J and Muzio D (2012) The rescaling of the professions: Towards a transnational sociology of the professions. *International Sociology* 27: 109–125.
- Faulconbridge J, Beaverstock J, Muzio D, et al. (2008) Global law firms: Globalization and organizational spaces of cross-border legal work. *Northwestern Journal of International Law and Business* 28(3): 455–488.
- Fenton E and Pettigrew AM (2000) Integrating a global professional services organization: The case of Ove Arup Partnership. In: Pettigrew AM and Fenton E (eds) *The Innovating Organization*. London: SAGE, 47–81.
- Fenton E and Pettigrew AM (2003) Complementary change towards global integration in four professional service organizations. In: Pettigrew AM, Whittington R, Melin L, et al. (eds) *Innovative Forms of Organizing*. London: SAGE, 208–239.
- Fenton E and Pettigrew AM (2006) Leading change in the new professional service firm: Characterizing strategic leadership in a global context. In: Greenwood R and Suddaby R (eds) *Professional Service Firms: Research in the Sociology of Organizations* 24. Bingley: Emerald, 101–137.
- Filatotchev I, Wei L, Sarala RM, et al. (2020) Connecting eastern and western perspectives on management: Translation of practices across organizations, institution and geographies. *Journal of Management Studies* 57(1): 1–24.
- Flood J (2017) Theories of law firm globalization in the shadow of colonialism: A cultural and institutional analysis of English and Indian corporate law firms in the 20th and 21st centuries. In: Wilkins DB, Khanna K and Trubek DM (eds) *The Indian Legal Profession in an Age of Globalization*. Cambridge: Cambridge University Press, 335–362.
- Fougère M and Moulettes A (2012) Disclaimers, dichotomies and disappearances in international business textbooks: A postcolonial deconstruction. *Management Learning* 43(1): 5–24.
- Frenkel M and Shenhav Y (2006) From binarism back to hybridity: A postcolonial reading of management and organization studies. *Organization Studies* 27(6): 855–876.
- Gabbioneta C, Faulconbridge JR, Currie G, et al. (2019) Inserting professionals and professional organizations in studies of wrongdoing: The nature, antecedents and consequences of professional misconduct. *Human Relations* 72(11): 1707–1715.
- Garth BG (2016) Corporate lawyers in emerging markets. *Annual Review of Law and Social Science* 12(1): 441–457.
- Girei E (2017) Decolonising management knowledge: A reflexive journey as practitioner and researcher in Uganda. *Management Learning* 48(4): 453–470.

- Gond JP, Cabantous L, Harding N, et al. (2016) What do we mean by performativity in organizational and management theory? The uses and abuses of performativity. *International Journal of Management Reviews* 18(4): 440–463.
- Graham C and Annisette M (2012) The role of transnationals in framing accounting in the global south. In: Hopper TM, Tsamenyi M, Uddin S, et al. (eds) *Handbook of Accounting and Development*. London: Edward Elgar, 59–73.
- Greenwood R and Hinings CR (1996) Understanding radical organizational change: Bringing together the old and the new institutionalism. *Academy of Management Review* 21(4): 1022–1051.
- Greenwood R and Suddaby R (2006) Institutional entrepreneurship in mature fields: The big five accounting firms. *Academy of Management Journal* 49(1): 27–48.
- Greenwood R, Hinings CR and Brown J (1990) ‘P2-form’ strategic management: Corporate practices in professional partnerships. *Academy of Management Journal* 33(4): 725–755.
- Greenwood R, Morris T, Fairclough S, et al. (2010) The organizational design of transnational professional service firms. *Organizational Dynamics* 39(2): 173–183.
- Greenwood R, Prakash R and Hinings CR (2017) 25 years of the professional partnership (P2) form: Time to foreground its social purpose and herald the P3? *Journal of Professions and Organization* 4(2): 112–122.
- Grey C (1998) On being a professional in a Big Six firm. *Accounting, Organizations and Society* 23(5–6): 569–587.
- Gustafsson S and Swart J (2020) ‘It’s not all it’s cracked up to be’: Narratives of promotions in elite professional careers. *Human Relations* 73(9): 1199–1225.
- Hamann R, Luiz J, Ramaboa K, et al. (2020) Neither colony nor enclave: Calling for dialogical contextualism in management and organization studies. *Organization Theory*. Epub ahead of print 16 January 2020. DOI: 10.1177/2631787719879705.
- Harrington B (2015) Going global: Professionals and the microfoundations of institutional change. *Journal of Professions and Organization* 2(2): 103–121.
- Harvey WS, Morris T and Müller Santos M (2017) Reputation and identity conflict in management consulting. *Human Relations* 70(1): 92–118.
- Hearson M (2021) *Imposing Standards: The North-South Dimension to Global Tax Politics*. New York: Cornell University Press.
- Hobson JM (2012) *The Eurocentric Conception of World Politics: Western International Theory 1760–2010*. New York: Cambridge University Press.
- Hurl C and Vogelpohl A (2021) Professional Service Firms and Politics in a Global Era. Palgrave.
- Hydle KM and Hopwood N (2019) Practices and knowing in transnational knowledge-intensive service provision. *Human Relations* 72(12): 1948–1972.
- Jack G and Westwood R (2009) *International and Cross-Cultural Management Studies: A Postcolonial Reading*. Basingstoke: Palgrave Macmillan.
- Jack G, Westwood R and Srinivas N (2011) Deepening, broadening and re-asserting a postcolonial interrogative space in organization studies. *Organization* 18(3): 275–302.
- Jammulamadaka N, Faria A, Jack G and Ruggunan S (2021) Decolonising management and organisational knowledge (MOK): Praxistical theorising for potential worlds. *Organization*, 28(5): 717–740.
- Jones A (2005) Truly global corporations? Theorizing ‘organizational globalization’ in advanced business-services. *Journal of Economic Geography* 5(2): 177–200.
- Kärreman D and Alvesson M (2009) Resisting resistance: Counter-resistance, consent and compliance in a consultancy Firm. *Human Relations* 62(8): 1115–1144.
- Khan FR and Koshul BB (2011) Lenin in Allah’s court: Iqbal’s critique of Western capitalism and the opening up of the postcolonial imagination in critical management studies. *Organization* 18(3): 303–322.

- Klimkeit D and Reihlen M (2016) Local responses to global integration in a transnational professional service firm. *Journal of Professions and Organization* 3(1): 39–61.
- Krishnan J (2010) Globetrotting law firms. *Georgetown Journal of Legal Ethics* 23(1): 57–102.
- Langan M (2018) *Neo-Colonialism and the Poverty of 'Development' in Africa*. Newcastle upon Tyne: Palgrave Macmillan.
- Lassou P, Hopper T, Tsamenyi M and Murinde V (2019) Varieties of neo-colonialism: Government accounting reforms in Anglophone and Francophone Africa - Benin and Ghana compared. *Critical Perspectives on Accounting* 65: 102071.
- Li J (2019) All roads lead to Rome: Internationalization strategies of Chinese law firms, *Journal of Professions and Organization* 6(2): 156–178.
- Liu S (2008) Globalization as boundary-blurring: International and local law firms in China's corporate law market. *Law & Society Review* 42(4): 771–804.
- Løwendahl B (2000) The globalisation of professional business service firms: Fad or genuine source of competitive advantage? In: Ahorni Y and Nachum L (eds) *Globalization of Services: Some Implications for Theory and Practice*. London: Routledge, 146–162.
- McKenna CD (2006) *The World's Newest Profession Management Consulting in the Twentieth Century*. Cambridge: Cambridge University Press.
- Malhotra N and Morris T (2009) Heterogeneity in professional service firms. *Journal of Management Studies* 46(6): 895–922.
- Merilainen S, Tienari J, Thomas R and Davies A (2004) Management consultant talk: A cross-cultural comparison of normalizing discourse and resistance. *Organization* 11(4): 539–564.
- Mitchell A and Sikka P (2011) *The Pin-Stripe Mafia: How Accounting Firms Destroy Societies*. Basildon: Association for Accountancy & Business Affairs.
- Morgan G and Quack S (2005) Institutional legacies and firm dynamics: The growth and internationalization of UK and German law firms. *Organization Studies* 26(12): 1765–1785.
- Morris T (2001) Asserting property rights: Knowledge codification in the professional service firm. *Human Relations* 54(7): 819–838.
- Morris T and Pinnington A (1998) Promotion to partner in professional service firms. *Human Relations* 51(1): 3–23.
- Mueller F, Carter C and Whittle A (2015) Can audit (still) be trusted? *Organization Studies* 36(9): 1171–1203.
- Murphy J and Zhu J (2012) Neo-colonialism in the academy? Anglo-American domination in management journals. *Organization* 9(6): 915–927.
- Muzio D and Faulconbridge J (2013) The global professional service firm: 'One firm' models versus (Italian) distant institutionalized practices. *Organization Studies* 34(7): 897–925.
- Muzio D, Brock D and Suddaby R (2013) Professions and institutional change: Towards an institutionalist sociology of the professions. *Journal of Management Studies* 50(5): 699–721.
- Muzio D, Kirkpatrick I and Aluack S (2020) *Professional Occupations and Organizations*. Cambridge: Cambridge University Press.
- Nkomo SM (2011) A postcolonial and anti-colonial reading of 'African' leadership and management in organization studies: Tensions, contradictions and possibilities. *Organization* 18(3): 365–386.
- O'Mahoney J and Sturdy A (2016) Power and the diffusion of management ideas: The case of McKinsey & Co. *Management Learning* 47(3): 247–265.
- O'Higgins C, Aramburu N and Andreeva T (2022) Managing international professional service firms: A review and future research agenda. *Baltic Journal of Management* 27(1): 34–55.
- Özkazañç-Pan B (2008) International management research meets the rest of the world. *Academy of Management Review* 33(4): 964–974.

- Pinnington A and Morris T (2003) Archetype change in professional organizations: Survey evidence from large law firms. *British Journal of Management* 14(1): 85–99.
- Poulantzas N (1976) *The Crisis of the Dictatorships*. London: New Left Books.
- Prasad A (2003) *Postcolonial Theory and Organizational Analysis: A Critical Engagement*. New York: Palgrave Macmillan.
- Prasad A (2015) Toward decolonizing modern western structures of knowledge: A postcolonial interrogation of (Critical) Management Studies. In: Prasad A, Prasad P, Mills AJ, et al. (eds) *The Routledge Companion to Critical Management Studies*. London: Routledge, 161–199.
- Ramirez C (2012) How big four audit firms control standard-setting in accounting and auditing. In: Huault I and Richard C (eds) *Finance: The Discreet Regulator: How Financial Activities Shape and Transform the World*. Houndmills, Basingstoke: Palgrave Macmillan, 40–58.
- Robertson M and Swan J (2003) Control—What control? Culture and ambiguity within a knowledge intensive firm. *Journal of Management Studies* 40(4): 831–858.
- Rose T and Hinings CR (1999) Global clients' demands driving change in global business advisory firms. In: Brock DM, Powell MJ and Hinings CR (eds) *Restructuring the Professional Organization: Accounting, Health Care, and Law*. London: Routledge, 41–67.
- Said EW (1978) *Orientalism*. New York: Pantheon Books.
- Sako M (2013) Professionals between market and hierarchy: A comparative political economy perspective. *Socio-Economic Review* 11(1): 185–212.
- Seabrooke L and Henriksen LF (eds) (2017) *Professional Networks in Transnational Governance*. Cambridge: Cambridge University Press.
- Segal-Horn SL and Dean A (2009) Delivering 'effortless experience' across borders: Managing internal consistency in professional service firms. *Journal of World Business* 44(1): 41–50.
- Seremani T and Clegg S (2016) Postcolonialism, organization, and management theory: The role of 'epistemological third spaces'. *Journal of Management Inquiry* 25(2): 171–183.
- Sikka P and Willmott H (2013) The tax avoidance industry: Accountancy firms on the make. *Critical Perspectives on International Business* 9(4): 415–443.
- Silver C, Phelan N and Rabinowitz M (2009) Between diffusion and distinctiveness in globalization: US law firms go global. *Georgetown Journal of Legal Ethics* 22(4): 1431–1472.
- Skjølvsvik R, Perner F and Löwendahl BR (2017) Strategic management of professional service firms: Reviewing ABS journals and identifying key research themes. *Journal of Professions and Organization* 4(2): 203–239.
- Śliwa M and Johansson M (2015) Playing in the academic field: Non-native English-speaking academics in UK business schools. *Culture and Organization* 21(1): 78–95.
- Smets M, Morris T and Greenwood R (2012) From practice to field: A multilevel model of practice driven institutional change. *Academy of Management Journal* 55(4): 877–904.
- Spence C, Dambrin C, Carter C, et al. (2015) Global ends, local means: Cross-national homogeneity in professional service firms. *Human Relations* 68(5): 765–788.
- Spence C, Zhu J, Endo T, et al. (2017) Money, honour and duty: Global professional service firms in comparative perspective. *Accounting, Organizations and Society* 62: 82–97.
- Srinivas (2008) Mimicry and revival: The transfer and transformation of management knowledge to India, 1959–1990. *International Studies of Management & Organization* 38(4): 38–57.
- Suddaby R (2010) Challenging institutions. *Journal of Management Inquiry* 19(1): 14–20.
- Suddaby R, Cooper D and Greenwood R (2007) Transnational regulation of professional services: Governance dynamics of field level organizational change. *Accounting, Organizations and Society* 32(4–5): 333–362.
- Tietze S and Dick P (2013) The victorious English language: Hegemonic practices in the management academy. *Journal of Management Inquiry* 22(1): 122–134.
- Ul-Haq S and Westwood R (2012) The politics of knowledge, epistemological occlusion and Islamic management and organization knowledge. *Organization* 19(2): 229–257.

- Von Nordenflycht A (2010) What is a professional service firm? Toward a theory and taxonomy of knowledge-intensive firms. *Academy of Management Review* 35(1): 155–174.
- Wen W and Sonnerfeldt A (2022) The interplay between global accounting firms and national institutional contexts: The establishment of the Big Four in China from 1978 to 2007. *Accounting History* 27(1): 95–124.
- Yalabik ZY, Van Rossenberg Y, Kinnie N, et al. (2015) Engaged and committed? The relationship between work engagement and commitment in professional service firms. *The International Journal of Human Resource Management* 26(12): 1602–1621.
- Yousfi H (2014) Rethinking hybridity in postcolonial contexts: What changes and what persists? The Tunisian case of Poulina’s managers. *Organization Studies* 35(3): 393–421.
- Waruru M (2022) Renowned journal rejects papers that exclude African researchers. University World News. Available at: <https://www.universityworldnews.com/post.php?story=20220603115640789> (accessed 3 June 2022).
- Zhu J, Zhao Y and Liu S (2020) Inside the ‘Red Circle’: The production of China’s corporate legal elite. *Journal of Professions and Organization* 7(1): 87–100.

Mehdi Boussebaa is Professor of International Business at the Adam Smith Business School, University of Glasgow, UK. His research is mainly concerned with the politics of globalization, transnational enterprise and management knowledge. He has published in journals such as *Human Relations*, *Journal of International Business Studies*, *Journal of World Business* and *Organization Studies*. He is Co-Editor-in-Chief of *Critical Perspectives on International Business*. [Email: mehdi.boussebaa@glasgow.ac.uk]