The productive & symbolic functions of internal control in the Chinese hotel industry

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Abstract

The paper considers how mechanisms of internal control drawn from accounting concepts serve the "productive" and "symbolic" functions identified by Foucault (Foucault, 1980) are employed to control staff by hotel management. The approach is ethnographic, drawing on the experiences of the author who worked for several years in various Chinese hotels. The findings of the paper shows that the symbolic function is of increasing importance in the hotel industry and requires that staff become, in Foucauldian terms, efficient disciplined bodies.

Introduction

Everywhere the concepts of accounting become more influential and their effect becomes a means to recognise measure and disclose the productivity of those employed. It is the contention of this paper that hotels in China, being labour intensive organisations, provide an interesting example of the mobilisation of the accounting concept of internal control.

Thus, this paper concerns, more generally, the mobilisation of accounting control mechanisms in organisations. The generic research question is: "How is accountability determined by measuring the productive and symbolic functions of staff labour in hotels in China". The question is employed in the context of hotel organisations in China. Foucault's concepts are employed to explain "how power is exercised" by managers to achieve performance and to maintain and improve Key Performance Indicators (KPIs). Power involves and promotes surveillance, examination/inspection, and discourse (what is said and what is unsaid) to provide managers with necessary power/knowledge to be effective decision makers (Foucault, 1980). The empirical illustrations are drawn from the author's own experience as an employee of various Chinese hotels.

Central to Foucault's work is the question, "How power is exercised", and, "What is its mechanism" (Foucault, 1980, p. 89). Power is exercised by mostly managers over staff to the end of what Foucault calls the triple function of labour (Foucault, 1980). Foucault (1980) considers that accountability comprises three functions: the productive function – ensuring the work is done; the symbolic function – where staff are used to represent the organisation as in the Singapore Airlines ubiquitous "Singapore girl"; and the dressage or discipline function – where staff are enclosed and made uniform. It is the contention of this paper that the dressage function is fundamental to maintain performance in the productive and symbolic functions.

The classical economic theories of consumer choice have directed accounting practice to concentrate on the productive function and its control. However，Vetter, Heiss, McFadden, and Winter (2013) have challenged this concentration on the productive function in their paper, "The new science of pleasure", the classical view of consumer choice (Vetter et al., 2013). By adopting the Vetter et al. (2013) challenge, this paper maintains that the concentration on the productive function by managers is of lesser importance and that more emphasis on the importance of the symbolic function is a growing feature of managerial

oversight. Such a challenge to the economic theory of consumer choice is supported in this paper by showing how the symbolic function is performed and controlled in hotels to create a sense of dignity, warmth and trust among consumers.

The paper examines the productive and symbolic functions in Chinese hotels and utilises Foucault's concepts of surveillance, enclosure, discourse and the efficient body to show how managers gain power/knowledge and thereby exercise control. Finally, there is a brief discussion of how this paper contributes to the knowledge of accountability in recognising, measuring and disclosing the extent of human industry.

Literature Review

This section looks at the problem of measurement and what can be measured. Staff outputs (the productive function) are more easily measured once reduced to quantitative metrics. However, outcomes (the symbolic function) are more difficult to determine in terms of metrics. Also, the literature raises the question of the validity of cross country comparison because of cultural differences (Hofstede, 1986). The literature on measurements is important as what cannot be measured may in the hotel industry become of lesser importance because it cannot be seen to effect revenue – the bottom line.

Goldratt (1991) points out that all behaviour can be predicted by what is being measured: "Tell me how you measure me, and I will tell you how I will behave." (p. 26). Such a statement is borne out by the experiences of the researcher: that staff react to what is inspected. However, for managers faced with controlling a large and diverse workforce, measurement is important. The famous physicist Lord Kelvin was well known for saying that if you cannot measure something, your understanding of it is "meagre" (Lord Kelvin, 1883). This explains management's drive to establish metrics around staff activities.

Oliveira (2001) argues that the outcome measurement- a "lagging indicator" – measures what has happened, while a driver measurement - a "leading indicator" - looks at the potential to improve performance. Indicators that can be used to measure progress are used to measure the long-term drivers of success and performance (Amaratunga, Baldry, & Sarshar, 2001). Every measure should be part of a chain of cause-and-effect relationships that represents a managerial strategy, and there should be a mix of lead and lag indicators.

Phillips and Louvieris (2005) maintain that staff should be involved in the formation of performance measures. Well-trained and empowered staff enhance the guest experience, track and evaluate the effectiveness of internal business processes, and drive innovation and learning. Phillips and Louvieris (2005) find it is encouraging that many of the case organizations involve staff in the performance measurement process, in both informal and formal capacities. It is argued that a Chinese hotel where hierarchical separation is greater than such involvement is rare. Foucault (1980) states that power/knowledge and accountability is made possible by recording. In any case as Fuller and Smith (1991) demonstrate, carefully recorded customer responses are now extensively used by management in the service sector as a means of imposing discipline and such careful recording does not involve or necessarily empower staff.

More common in China is the effect that Spitzer (2007) observes that the measurement hall of shame is full of organizations that do a good job of producing "results" on the wrong measures of success. For instance, a hotel chain responding to a cash flow crisis by mercilessly cutting costs when it should have been focusing on occupancy rate. This may result in a short-term increase in cash, but a further deterioration of the business.

In relation to the measurement systems, Spitzer (2007) states that:

> *When you add rewards or the threat of punishment to a measurement system, the informational value of the measurement becomes subordinated to its use for control. Kohn (1993)points out incentives and rewards can be just as controlling as threats and punishments. If rewards for good performance and penalties for poor performance are too great, it can also encourage situational and inaccurate measurement and reporting, which can negate the accuracy and trustworthiness of the information. (pp.44)*

In other words, it is well known that staff will do what management inspects (measures), not necessarily what management expects (Spitzer, 2007).

Key Performance Indicators focus more on those aspects of the hotel industry performance that are most critical for the current and future success (Parmenter, 2013). Parmenter (2013) points that managers also instruct front line staff how to perform in an appropriate way to achieve desired outcomes and strategies, such as customer satisfaction, employ satisfaction, return on capital employed and so on. Those measures have been mistaken for KPIs but they are outcomes not outputs. However, KPIs can give a clear indication of how a hotel is performing and can be a critical success factor (Parmenter, 2013).

All front line staff can understand the metrics employed and what corrective action is required. KPIs have a significant impact on more than one of the critical success factors. KPIs also encourage appropriate behaviours (Parmenter, 2013). The latter is crucial in driving the symbolic function of staff performance.

Importantly for this study, Phillips and Louvieris (2005) point out that a cross country performance comparison is very difficult in hospitality because different cultures have different expectations with regard particularly to the symbolic function of hotel staff. In the light of this study such difficult of cross country comparison because of culture should not be under-estimated. Kaplan and Norton (1992) maintain that the Balanced Scorecard (BSC) has emerged as a ubiquitous performance managerial tool that provides managers with the mechanism's to develop performance objectives and measures linked to strategy. Moreover, Denton and White (2000) maintain that the BSC helps unify all parties in their quest for a favourable hotel guest experience, which leads to positive financial outcomes by establishing common goals for all stakeholders. However, the claim that the BSC may establish common goals for all stakeholders may not survive cross country comparison give substantial cultural differences. Whether, the concept of a balanced score card truly applies in a Chinese hotel context is one of the underlying questions of this research study.

Spitzer (2007) observes that, for the most part, those who love measurement are those who come from scientific or financial disciplines for which measurement is a fundamental component. Obviously, some disciplines, like accounting, are more naturally associated with technical measurement than others, and this factor alone will likely affect individual employee attitudes and propensity to embrace performance measurement. Nonetheless, it is the contention of this study that accounting concepts of control and measurement are influential in this context, whether or not managers have a specific background in accounting because as managers they will be familiar with some of the financial metrics.

Stewart (1992) argues that the principle that accounting is a "mechanism" for the exercise of disciplinary power is an alternative angle for study; future research could be conducted for achieving a more meaningful interpretation of the role of accounting from this perspective. This research fills a gap in the literature with regard to hotels in China as to how staff are controlled, disciplined and how there has been a shift in performance emphasis towards the symbolic function of staff.

Methodology

The objective of this paper focuses on the initial question "How accountability is determined by measuring the productive and symbolic functions of staff labour in hotels in China". The research methodology adopts an ethnographic approach drawing on the experiences of one of the authors as a former hotel employee in China. Their role approximated to what Sherman (2007) calls "the ethnographer as a hotel staff member". The researcher acted as hotel staff and was allowed access to subsidiary hotels on the assumption that the involvement would "add value" to the hotel.

Gradually, the researcher was expected to take initiative and be self-sufficient in terms of gaining access to employees and building my own networks in hotels as sources of data. The researcher was soon asked to provide not only data describing what was found but also recommendations for action based on the data.

Given the importance of researcher reflexivity in ethnographic research, the researcher carefully observed my relationship with the biggest hotels chain, and subsidiary hotels, and used my observations as data that could be used to further understand the hotel industry in China.

In the context of the ethnographic research method Sherman (2007) reports:

> *"I heard these stories from luxury hotel managers I interviewed in the late 1990s as part of my preliminary research on this book. I talked with mid- and upper-level managers in all different kinds of urban hotels-economy, mid-price, convention, and so on-about the challenges of running the hotel, the service they offered, the types of guests they catered to changes in the economic climate and the structure of the industry, and their views about unions. But managers in luxury hotels recounted especially captivating anecdotes. Like the examples above, these tales described hotel staff going to great lengths to observe guests' preferences, recognize each guest's individuality, and meet-even anticipate- the guest's wishes."(pp. 2)*

Using ethnographic methodology to analyse power relationships in hotel organizations is to link Foucault's concepts with present reality in China. The study draws on the researcher's observations of hotel organization and utilizes these observations within a Foucauldian framework. In reality, some of the front line staff are prospective department managers, even hotel managers. For staff to be considered "good staff" depends in a large part on the staff's social relations with senior managers or his/her family background. Ethnographies make it

possible to become sensitive to the power relationships between staff and managers in many ways.

There are important benefits from doing even an admittedly limited ethnography. Detailed guidelines, in part, in the form of observations, are offered, which help to focus on observations and common concerns. Selected features to investigate include: 1) location , internal history, discipline, architecture and facilities of the hotel; 2) ages of staff and managers; 3) different departments' staff 's behaviour and verbal and nonverbal interactions with others (staff, managers and customers) for an entire day; 4) staff members' attitudes about their work; 5) the relationships between front line staff and managers; 6) the staff response to customers' problems; 6) the whole "atmosphere" in the hotel; and 7) the feedback from customers; etc. The ethnography constitutes a finished study at the conclusion of the observation period. However, any follow up observations and conclusions about significant findings will highlight areas needed to be further explored as well as the implications for the power relationships existing in hotel organizations.

This paper does not lie so much in the particular findings or in the sophistication of techniques as much as in the engaging of ethnographic observations. In other words, it is by examining closely the nature of power relationships in particular situations and critiquing the practice of hotel organizations. Specifically, one of the primary benefits of utilizing ethnographic study in hotel industry lies in its attempt to link Foucault theory with hotel organizations, in particularly in certain situations existing in hotel industry in China.

Ethnography is a tool to actively investigate and become more aware of hotel culture. Four staff behaviour patterns are expected: good manners, effort, helping others and friendly competition. In certain situations, staff may be praised for helping others, while on the other hand punished for " not doing better" than others.

Observations of the Hotel Industry

This section sets out to show how the productive and symbolic functions of staff are employed in a Chinese hotel by adapting techniques of internal control borrowed from the accounting principles of recognition, measurement and disclosure. Recognition involves

managerial discretion as to what elements of internal control to apply to improve the productive or symbolic function of staff. Once recognized as effective some methods of measurement are useful to allow managers to reward or punish according to the performance achieved. Finally, what is recognized and measured must be disclosed by managers to individual staff; either by way of constant or periodic review. It is how hotel managers have been observed to recognize measure and disclose the functions of staff that is at the heart of this section. The "how" techniques of internal control are considered under the sub-headings of surveillance, enclosure, discourse and efficient body.

Techniques of internal control

Knights and Collinson (1987) stress that this negative influence on the labor force could be controlled and managed, because the accounting disciplinary power was inscribed in disciplinary mechanisms of hierarchical surveillance, enclosure and the discourse (Foucault, 1977). The maintenance of discipline in Chinese hotels is by using techniques of surveillance, enclosure, discourse, and the efficient body, as KPIs. Such KPIs enable the audit functions of examination and inspection by managers. The techniques of surveillance, enclosure, discourse, efficient body in hotels in China are explained.

The focus is shaped by Foucault's observation that the management of labour involves three functions: productive, symbolic and dressage. Harrington (1994) comments "If you cannot measure something, you cannot understand it. If you cannot understand it, you cannot control it. If you cannot control it, you cannot improve it" (p. 1).

Generally speaking, staff in the hotel industry tend to do what it takes to obtain rewards or to avoid punishments. Thus, what is measured tends to get their attention among so many competing demands. In the other words, it is well known that staff will do what management inspects (measures), not necessarily what management expects (Spitzer, 2007).

Surveillance

From Foucault (1980)'s point of view, power/knowledge comes through observing others. Giddens (1985) also argues that there is no need to accept the whole sweep of Foucault's arguments to acknowledge that disciplinary power becomes associated with a range of organisations involving new modes of regularising activities in time and space…Disciplinary power as described by Foucault (1977) depends perhaps primarily upon surveillance in the sense of information keeping, especially in the form of personal life-histories held by

administrative authorities. But it also involves surveillance in the sense of direct supervision. In the hotel industry in China, video surveillance is ubiquitous in hotel lobbies, and generally the whole hotel tends to be under surveillance. This method of internal control improves the outcomes and efficiency in terms of both productive and symbolic functions.

Surveillance cameras are installed in all main rooms and reception areas. Deploying video cameras for 24 hour monitoring of staff and customers is now standard procedure. Surveillance cameras have improved so greatly that some can even take clear pictures of people inside cars (Wines, 2010). Such kind of camera surveillance monitors the workload of all staff, such as staff in kitchens, receptionists to ensure they are working in their shift time rather than playing or doing nothing. It is easy to inspect staff in their appropriate uniforms or observe their attitudes to customers.

However, total surveillance would not lead to suitable behaviour without individuals disciplining themselves. Nonetheless, observers can monitor the behaviours they see exhibited. Foucault (1977) states that every person who is subject to disciplinary power and controls is "seen without ever being seen" (p. 202). Hence, the knowledge produces power through the observations of actions in the hotel environment. At the same time, the power and knowledge enhance each other. The lasting effect of being monitored makes staff to wary and discipline their own behaviours as they do not know whether they are observed or not.

A hotel is a workplace that can be designed for the efficient observation and examination of staff. Most of the departments in a hotel are in open areas, such as reception, restaurant etc. Therefore, the special workplace is made transparent as there are no walls or bars. The staff's every move is visible by others in that workplace, so that the staff never know when they are being observed. In this way, a few supervisors can maintain surveillance over many receptionists, or waitresses. In fact, observation is usually seen as a tool of surveillance. For front line staff in a hotel, they are always able to be seen as working or not working. They become disciplined individuals (Foucault, 1979, p. 187).

As there are no cameras in some areas, for example, hotels rooms are not monitored by cameras, there is a risk that housekeeping staff may rest in empty rooms or even enjoy a cigarette, but such resistance is limited by the application of other means of control. In hotels, departmental managers keep records on the staff's performance; and supervisors carry out spot checks and measure time taken to clean rooms. Besides maintaining high cleaning standards in the rooms, the housemaids are expected to clean the rooms in a timely fashion.

They are expected to clean a set number of allocated rooms per hour. Again, failure to achieve the standard number of rooms per hour according to the performance target indicator applied will subject the housemaid responsible to further examination and review. This can be seen as a productive function by keeping records and surveillance without cameras.

The quantifiable "output", of room cleaners is also easily monitored for performance. Supervisors may examine the rooms that have been cleaned, going into such detail as holding glasses up to the light to look for spots or running a finger along the window-doorsills checking for dust. Supervisors may be inconsistent about this task because the amount of time they have to inspect rooms varies daily. However, room cleaners do not know which rooms will be checked, and clear standards make measurement of performance very simple (Sherman, 2007).

In addition, the housemaids must leave the door open when cleaning a room and closing the door is not permitted. Monitoring facilitates the productive function, and is a means of control. When a customer walks past a room being cleaned, the efficient work of the housemaids can be seen by them. Thus, housemaids are subject to constant surveillance in different ways. Supervisors may patrol the floors and corridors peering into the open doors where staff should be busy cleaning. When the rooms are cleaned, they are then inspected by the supervisors. Deficiencies will be noted and the cleaners are responsible for the deficiencies and then subject to further examination and possibly performance review.

The open door also represents a symbolic function. When a customer walks past a room being cleaned, the efficient work of the housemaids can be seen by them, and one of the functions of having housemaids in uniform is so that customers may recognize and appreciate their activity. Moreover, cleaning staff are trained to greet passing customers by saying "ni hao" [Hello] and in some hotels to bow. Such greetings have a symbolic function rather than productive function, and are the important in building good impressions of the hotel. With regard to the symbolic function performed by the housemaids, apart from having to greet all customers they encounter, they must look tidy in the uniform and their overall appearance must be neat and uniform. To ensure uniformity each day they are subject to inspection by their supervisors before they go on duty. Thus, the army of neat, tidy and uniform housemaids who perform the menial cleaning tasks in the hotels also perform a symbolic function by promoting the hotel as being efficient and disciplined.

Foucault (1980) in his analysis as to how power operates explains the techniques of bodily control: such as insisting on junior staff bowing to managers or guests. Most Chinese restaurants and hotels train junior female staff to bow as a symbolic function displaying the hotel's hospitality and willingness to meet the customer's wishes. Such activities as bowing become so engrained as to be a natural behavioural reaction. In a word, surveillance focuses on both of the "body" and the "soul" (Foucault, 1980). Bowing and greeting are important to create a sense of dignity and warmth in customers.

As the symbolic function is getting more important, most luxury Chinese hotels would like to pay more to employ foreign staff to create a more international environment. By doing so, foreign customers can talk to them in their native language in a strange country, thereby making them feel the hotel is as a home away from home (Lashley, 2001). For example, Novotel's French restaurant in Beijing stations a trainee manager from France at the entrance to greet its many French customers in French to convey feelings of warmth and trust, warmth such as Vetter et al. (2013) describes in their paper.

To ensure work has been done hotels employ a checklist of specific details. For example, the obligations on staff, that is, what they should do and what they should not do apply to each staff member. If staff break the rules, there are a number of punishments that would be implemented for them. They may be forbid drinking, smoking, or leaving work without permission. Therefore, every employee in the hotel industry must conform to the organisation's rules and regulations, contributing both a productive function and a symbolic function. They need to work such hours as may be required. In addition, the front line staff, such as housekeepers and reception have to be under constant surveillance by a higher level of supervisors. Disciplinary techniques are designed for "self-regulation" rather than direct physical control. Therefore, the emphasis had shifted from the "body" to "soul" (McKinlay & Starkey, 1998).

The emphasis of surveillance is achieve "self-regulation" to the extent of creating confessional situations (McKinlay & Starkey, 1998). This is defined as a professional identity, which "does not liberate man in his own being; it compels him to face the task of producing himself" (Foucault, 1986, p. 42). All forms of surveillance exist in the Chinese hotel industry, including direct surveillance and surveillance through accounting records and by technical means such as ubiquitous cameras. By such means, the construction of new forms of inspection and control can be implemented to monitor the efficiency of the workers.

Individual employees themselves are also "self-monitoring" and this is necessary to gain promotion. Foucault (1986) elaborates, that the power of writing was constituted as an essential part in the mechanisms of power. He might just have said the power of accounting. What arises from Foucault is the sense that the single person, and more specifically, the deviant, is less successful in keeping personal details hidden from those in control as time progresses. Surveillance works constantly to discover all pertinent information concerning the individual and by documenting the findings, provides knowledge readily available for those who have access to it.

Surveillance must be continuously perpetuated because a lapse in surveillance could mean that an incompetent worker's fault might not be discovered. This could be disastrous as complex hotel organizations rely on each part of the job being done correctly and in the exactly the prescribed manner.Foucault (1979) elaborates, "The slightest incompetence, if left unnoticed and therefore repeated each day, may prove fatal to the enterprise to the extent of destroying it in a very short time…"(p. 71). This dependency on surveillance is further exemplified by the chain of surveillance. Even the supervisors are supervised.

Concerning surveillance, Appelrouth and Edles (2011) writes that "in order to be exercised, this power had to be given the instrument of permanent, exhaustive, omnipresent surveillance, capable of making all visible, as long as it could itself remain invisible"(2011, p. 409). Thus, surveillance became integral to the productive and symbolic functions within the hotel industry.

Labelling and individualization occur in the workplace. Shawki (2009) points out that the "Gaze", a crucial component of the "Panopticon", has found its way into the work environment. Employees in corporations are aware that many of their moves are being watched. Management information systems allow managers to monitor activities such as computer operators stokes per minutes as well as the amount of time it takes for phone operators to complete a transaction. Visions of elite groups exercising control using management information systems also bears a striking resemblance to the principles of panoptic surveillance. It bears a striking resemblance because managers have such complete control over their subordinates (Shawki, 2009).

Virtually all of their activities can be checked to make sure they are performing their duties correctly. Of course, not every action of hotel employees is actually monitored but there is always that possibility, and that sense of being watched that motivates staff to act as if they

were being watched. For departmental managers in hotels, the aim is to internalize the fear of potential negative consequences into the souls of their staff. Thus, eventually there is no actual need for surveillance since all staff act as if they are always being watched.

Therefore, as Fuller and Smith (1991) observe the actions of individuals can be controlled in time and space through mechanisms of surveillance. A good system of surveillance means that it helps junior and middle managers to monitor workers effectively and efficiently. Workers under surveillance can discipline themselves, bad behaviours, such as to "cheat" on quality standards, can be reduced through surveillance by junior and middle managers. In China, rewards and punishments are very easy to employ as there is a plentiful supply of labour.

Enclosure

Foucault (1977) states that these enclosure practices were "destined to spread throughout the social body" (p.207). All kinds of institutions such as hotels, schools, factories and hospitals employed these practices to varying extent. Enclosures can be defined as the "specification of a place heterogeneous to all others and closed up on itself, it is the protected place of disciplinary monotony" (Foucault, 1977, p. 141). Enclosures separate places within their confines from the outside places and from each other by effectively keeping the "order and discipline" (Foucault, 1977, p. 142).

Enclosure produces a disciplinary space; there is a need for partitioning everyone to a particular space. The particular space is the individual's and in that space is where an employee is expected to function. To be found outside that disciplinary space means that the productive function is not being fulfilled. Foucault (1977) states that "disciplinary space tends to be divided into as many sections as there are bodies or elements to be distributed" (p.143).

Macintosh (2002) indicates that subjects will become more approachable to intervention due to the fact that they are confined in a relatively permanent disciplinary space. These spaces can be used to analyse the performance of an individual and precisely locate individuals, uncover individuals' presence or absence, build up the communications with and among these people who are under controlled, and furthermore, enclosure will contribute to the supervision and evaluation of employees' performance. It can be seen that enclosure produces the possibility for the functional sites to enforce the rules; every functional site is defined in terms of the specific and regular function to be performed.

The Chinese hotel industry is labour intensive and many of the front line staff are female. They also represent the bulk of the junior staff being employed as maids, waitresses, and receptionists, while most of the managers are male. In their hospitality roles, junior staff are objectified to conform to disciplinary models. Techniques, such as enclosure by work space, uniforms and surveillance further enhance objectification by management, and these techniques have become methods of subjectification. Typical of this process is the morning parade of receptionists where a ritual of who may speak, and who remains silent is played out. The ritual always follows the same pattern of subjectification. It begins at 8am with the uniformed receptionists lining up in readiness for the manager's inspection.

The manager stands in front of the uniformed receptionists, whose identical uniforms and hair styles are ordered to fulfil their productive and symbolic function and by way of subjectification produce, what Foucault calls, and efficient docile bodies. Throughout the normal morning parade of receptionists, they stand like soldiers, and are not allowed to move around or adopt different postures. Compared to them, managers with greater power and authority possess a distinct lack of enclosure.

Staff, as docile bodies are subjugated by the detailed disciplinary parades. All receptionists and waitresses have the obligation to be uniformed, to be smiling, and without coloured nails. Managers inspect their appearance every morning during the parade to ensure staff behave in an expected way. However, some managers have different expectations of staff behaviour. The staff are objectified by different managers in different ways. On the surface, managers treat all staff the same, but in practice, some staff are preferred by managers.

Hopper and Macintosh (1993) maintains that the management accounting reports and practices contribute to the cellular nature of these subsidiaries which defined each partition in terms of its use, serial relationships, and hierarchical ranking. In the Chinese hotel industry, there are some rewards and punishments given out during morning parade. The staff who get rewards are normally the females, who are seen as being the most welcoming to customers. Females are objectified by appearance and the more attractive have more opportunities to be rewarded or to be set up as examples. Thus, the ability to convey warmth is viewed as an essential quality and represents performance in terms of the symbolic function.

At the morning parade they may be punished due to minor acts of resistance or by conveying to customers the wrong sense of their symbolic function. Normally, such rewards and punishments are specified within a narrow range. At this time, managers determine who will

be rewarded, and who will be punished. Being criticised can mean lost job opportunities, fined, or in some situations being dismissed. Young female staff are at risk of dismissal as the supply of hotel labour in Chinese cities exceeds demand. Therefore, to avoid critical attention, most of staff choose to stand in the middle of the parade hoping to be part of the "herd" and be passed over. By being as inconspicuous as possible staff may avoid the verbal rewards and punishments. So junior staff act carefully in the morning parade, and avoid speech and eye contact.

In China, some hotels are government owned. The managers are assigned by the government and normally have the authority to deal with any situation in a hotel. So they talk confidently in a special traditional way in morning conference as they are the people who hold the most power and can resolve any situation. For example, managers determine the most essential things for staff, such as salary. No staff member wants to offend them. So those with the least authority in a hotel, always speak in a soft voice and adopt a humble posture. In other words, staff act docile and show subjugation particularly during morning parades. For managers, their aim is make staff perform their productive and symbolic functions and to do that they must train their bodies to be efficient and docile.

In hotels in China, most of the front line staff, such as receptionists, and waitresses, work in an open area where cameras operate to observe staff. From their offices managers can watch screens to observe staff in all working situations. As a result, staff's performance can be assessed. Managers may exercise power by sitting in their office to inspect their staff's performance. There are many ways to manage staff to be productive. The symbolic practices, such as those exhibited by language, dress and posture get more attention in a hotel as staff working at the front line are required to make customers feel respected, and warm so as to engender customer loyalty and trust (Vetter et al., 2013).

Front line staff are expected to appear smiling, courteous, and display humility. In particularly, receptionists are supposed to be attractive and cheerful. In addition, there are disciplinary controls. For example, receptionists are expected to wear a professional uniform which shows and shapes them to the hotel ethic. In a hotel, dress represents an expression of discipline. Uniforms are designed to give a "smart, professional" look. Uniforms also act as a means of suppressing individuality and are a form of enclosure. By their distinctive uniforms staff are identified as belonging to a certain work area within the hotel. Dress and stylised

appearance serve to make sure they play their role and fulfil their responsibilities (Freeman, 1993).

In conclusion, dress becomes a form of discipline and enclosure by which the hotel can insist upon a certain look, designed to enhance their symbolic function and by which staff are identified. However, many women willingly consent to the discipline, claiming it as part of their own cultural identity and individual expression (Freeman, 1993). It is as Foucault observes a feature of the exercise of power that those individuals who as objects of power may find such an exercise a positive experience.

Discourse

According to Foucault (1977)'s theory, power cannot be separated into discourse and enclosure. Cusset, Haber, Renault, and Touboul (2006) states that "Discourse is not the medium of transmission of power, it is its manifestation" (p. 142). Power can be exercised through discourse in organizations. Following this point, accountability also can be shown as an exercise of power.

For Foucault (1972), the subject is something to be understood as an historical product, as emergent. There could not be, then, discernment or acknowledgement of the individual soul in the process of discipline. Instead, the process of discipline contributes to the creation of the modern self in that "the subject" is a product of discourse. Rather than the subject being prior to discourse, the subject emerges in discourse.

Rather than being "the majestically unfolding manifestation of a thinking, knowing, speaking subject," discourse is the generative context in which the subject arises (Foucault, 1972, p. 54). Once this is understood, discourse is seen as "a totality, in which the dispersion of the subject and his discontinuity from himself may be determined" (Foucault, 1972, p. 55).

Foucault (1977) also points out that any means of constructing a mathematical expression of human value such as is embodied in the mark cannot produce a discourse of human accountability wherein the individual subject is rendered, as "calculable man" (Foucault, 1977, p. 193).

Entwhistle (2000) suggests that Foucault has very little to say about fashion, his work can be utilised to think about how discourses on dress discipline and instil meaning on the body. But

we can see his theories to understand how and why people may dress differently and resist being seen as "normal" in their appearance. It is also important in understanding the ways in which dress can reproduce gendered discourse on the body.

In a Chinese hotel, morning conferences are held every day, and managers arrange tasks for departmental managers. After that, departmental managers distribute tasks to a parade of front line staff. During the parade, managers have authority to speak loudly regardless of the responses of staff, who remain quiet. In some situations, they may be assigned different jobs, which might be unfair to them. However, they will be keeping silent. Some of the staff may be new and do not have much experience of some positions. But they are expected to carry out unfair tasks intelligently and willingly. So most of the staff have no role in the morning parade other than that of listening and are reluctant to question their allocated duties, whether unfair or unfamiliar.

However, some of the staff are encouraged to speak. Managers often have favourites among the staff who are aware of their preference. Such favoured staff enjoy a warmer environment rather than rejection and sanction. However, many female staff might think that it would be inappropriate to challenge the authority of managers. They may be worried about losing their job once they speak with their own voice. Therefore, to avoid losing face in front of managers, most of staff keep silent in morning parades, and shun resistance. Thus, who may speak and who may not speak, what is said and is unsaid are features of the discipline of discourse.

The efficient body

In terms of docile bodies, Foucault (1971) states that the body "and everything that touches it…is the domain of (what we are in terms of) Herkunft". The reason for this is that the body "is the inscribed surface of events (traced by language)" (Foucault, 1971, p. 82). Foucault (1977) argues that these techniques of making an efficient body allow the body to become an object to be manipulated and exercised in prescribed movements.

Prado (1995) also maintains that "it is the body that bears and manifests the effects of a regulating discourse in its habits and gestures, in its postures, in its speech…The body supports a self, a subject, which does not recognize itself as emergent but takes itself as prior to the effects of discourse " (p. 36). The importance of the morning parades is that allows managers to manifest a regulating discourse. The parades provide opportunities for inscribing

on the body correct postures and appropriate speech. Junior staff must stand with their hands clasped in front of them and eyes downcast. They must not clasp their hands behind their backs or on their hips when addressing managers or customers. Speech should be soft, warm but short. Staff should not say too much or engage in conversation, generally agree with managers and never argue.

As an organization involving intensive labour input, managers give orders to staff, who are supposed to carry out the tasks and only do what the managers ask them to do, rather than they deciding what to do. Pointless orders could be part of disciplinary discourse to shape staff behaviours such as polishing the intricate ironwork on a staircase bannister – a tedious task with no obvious result in terms of productivity or real symbolic improvement. But, whatever the task, knowledge and truth is produced by managers while the orders are carried out by staff.

In a hotel, managers determine the uniforms, the way of speaking to customer, the responsibility to each department, etc. In particularly, he/she could be the designer of appearance-determining realities. Staff in hotels tend to act as docile bodies with a prescribed appearance. In other words, they have to wear what managers prescribe rather than what they prefer to wear, even if they do not like it. Other aspects of staff appearance are also determined, such as hairstyle, nails, body posture and heels.

To illustrate, the command staff bodies and the overriding pursuit of the bottom-line as a measurement of successful management, the case of refurbishing a hotel night bar is instructive. At the top of this Chinese hotel on Level 29 was an all-night bar, which served the needs of mostly male guests usually in business groups. The hotel managers decided to re-decorate the bar and re-deploy the barmaid who had been with the hotel for several years and was in her fifties. The plan was too make the bar more attractive to guests with more intimate seating, softer lighting, a greater range of drinks and a "happy hour" starting at 10pm. It was felt that many more guests could be persuaded to use the bar as drinks were mainly charged to rooms and, thus to business accounts. The target was especially single businessmen who made up a good proportion of the hotels clientele.

The central feature of the plan was to employ two attractive female staff, one to serve as the bar manager and the other to act a waitress. The redeployment of the older woman involved promoting her as an assistant manager in the hotel restaurant, where her new function was to

watch the waitresses and for fewer hours receive more pay. However, after three months she was told that the restaurant was not achieving it is targets and she was made redundant.

Meanwhile, a new bar manager was hired. There were many applicants but appearance and attitude were the main criteria that the female HR manager was told to look for. The young woman that got the job stood out from the others when it came to a question of uniform. Those short listed were asked to comment on a choice of uniform a short, tight fitting black dress or longer more elegant evening dress. The successful applicant picked the long dress for herself and the short black dress for the waitress who would report to her. It emerged that she showed a good understanding of the need to make the bar customer friendly. So much so that the short, black dress worn by the waitress was made even shorter at the suggestion of the new bar manageress. As there were a number of employable applicants for the waitress role, two were finally chosen to share the job on a part time basis and, as is not unusual in China, they were required to work the first month unpaid as they were "training".

The result of these changes was as envisaged: more guests used the facility and lone males increasingly frequented the bar with its intimate alcove seat, and where they were served by a welcoming and friendly waitress. The attractive waitress in her very short dress had been conceived in Foucauldian terms to be a docile, efficient body. The changes worked as the bar revenues were quadrupled within a year.

So what can be learned from this example? First, that in spite of such concepts as the balanced scorecard – social responsibility gives way to financial responsibility and shareholding stakeholders are prioritised over employees as stakeholders – at least, in a Chinese hotel. Second, those managers with power/knowledge can manipulate staff with insincere rewards. Third, that friendly, attractive female staff can fulfil some symbolic functions better that older less attractive female staff and that female staff can conspire into creating others as docile, efficient bodies. Fourth, uniforms can be taken for granted and the new waitresses accepted the design without question. Finally, that the exercise of power is not necessary repressive and that staff can enjoy being the subjects of power (Foucault, 1980) that is the new waitresses, although poorly paid, are in competition and seem happy in their role.

Disciplinary techniques are used in Chinese hotels as a large number of people are managed by a few powerful people. The front line staff are usually controlled by their supervisors or department managers. There are many schedules, restrictions and obligatory parades for staff, who are supposed to be docile bodies employed to carry out tasks in a good way. For example,

receptionists, generally speaking, bring first impressions to customers and are always expected to smile. Thus, managers are keen on selecting young women as receptionists to reflect energy and warmth However, if they do not fulfil their task very well in all situations, they would probably be dismissed. Staff are vulnerable as they are subjects. That is, their bodies are controlled and subjugated by the imposition of obligations. In other words, the staff in a Chinese hotel are subjected to considerable managerial power.

Conclusion

By employing Foucault's concepts, this paper examines how control mechanisms are employed to recognize measure and disclose staff performance in terms of their productive and symbolic functions in Chinese hotels. The accounting concept of key performance indicators is used to measure the productive function in hotels: for example, how many rooms a housemaid must clean in the morning. Such measurements are quantitative and can be disclosed as outputs. On the other hand, the symbolic function is more qualitative and performance results in outcomes. Such outcomes being that guests feeling welcome and express positive feelings towards the hotel in question. Arguably, the symbolic function is becoming more important in the competitive hotel industry.

The question asked is how is accountability, in the sense of establishing responsibility and liability, determined by measuring the productive and symbolic functions of staff labour in hotels in China. The answer is that in China, while lip-service is paid to the ideals of the balanced scorecard, social responsibility and environmental concerns, if these do not serve the interests of the bottom line they are ruled out of the accountability equation. What the empirical analysis in this paper reveals is that further research into gender equity in Chinese hotels can add a further explanatory dimension to understanding accountability, discipline and measurement in this service industry. From this initial study it can be seen that female managers can be as exploitive of junior staff as the largely the male managers can be perceived to be.

By comparison with the productive function, the symbolic function is hard to measure as the output is not quantitative. In China, managers hold power in hotels and the front line staff are trained as efficient and docile bodies. They follow a discourse of what is said and unsaid. The

authoritarian and hierarchical character of Chinese hotels is augmented by the employment situation where supply exceeds demand. Many staff come from rural areas to the cities and fear losing their jobs, which may without city identity cards mean returning in "shame" to the countryside. It is competitive in the job market. Once hotel staff lose their job, it is hard to find another. So based on this situation, staff are docile, and resistance is rare.

The paper has shown that Foucault's concepts of control (dressage) are very important in its application to the symbolic function. By the judicious use of control concepts, managers can inculcate into staff behaviour desirable responses to customer expectations. Such control becomes so deeply embedded as to be an automatic response, or, in Foucault's terms, staff have become efficient bodies. By such control mechanisms as surveillance, enclosure, discourse and the efficient body, accountability can be measured in terms of how staff perform productively and symbolically. Chinese hotels provide interesting illustrations of the applicability of Foucauldian control mechanisms because they are arguably, more normatively authoritarian and the supply of junior staff outweighs demand.

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