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**Knowledge rhetoric in the “Big Four” consulting firms – the
quest for legitimacy, and the peculiar case of similarity**

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The more I learn, the more I realize there is to know. The farther I swim in the ocean of life, the more I realize the significance of the people supporting me along the way.

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Abstract

Title	Knowledge rhetoric in the “Big Four” consulting firms – the quest for legitimacy, and the peculiar case of similarity
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Purpose	The purpose of this study is to conceptualize the practice of knowledge rhetoric in knowledge-intensive firms (KIFs).
Methodology	This qualitative research was made on the principles of a social constructivist paradigm.
Method	Document analysis with a multi-leveled Key Words In Context (KWIC) method was applied in analyzing the source material.
Theoretical perspectives	Image management, and rhetoric.
Empirical foundation	The analysis is based on the global annual reports of the “Big Four” consulting firms, for financial year 2013.
Main findings	This study found that the practice of knowledge rhetoric in KIFs centers on the five key words knowledge, skills, experience, understanding, and insight. Knowledge rhetoric around these five key words is supported by four rhetorical strategies, theorized as Teleological, Ontological, Cosmological, and Value-based. The similarity in practice of knowledge rhetoric among KIFs is discussed as due to professionalization and modeling as a response to uncertainty. Knowledge rhetoric also constructs an image of being knowledgeable that support the quest for legitimacy.
Key words	Knowledge rhetoric, normative, mimetic, isomorphism, legitimacy, KIF, Big Four, Deloitte, PwC, EY, KPMG

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1. Knowledge-intensive firms practice knowledge rhetoric

1.1. Knowledge-intensive firms and their contingency on rhetoric

The understanding of what characterizes knowledge-intensive firms (KIFs) has grown in recent years. KIFs are situated in what has been called the “new knowledge economy”. Powell and Snellman (2004, p.199) defines the knowledge economy as “production and services based on knowledge-intensive activities that contribute to an accelerated pace of technical and scientific advance, as well as rapid obsolescence”. Powell and Snellman’s definition of the knowledge economy is based on an economy with “greater reliance on intellectual capabilities than on physical inputs or natural resources” (Powell & Snellman, 2004, p.199). The question, however, is if we are really seeing a new knowledge economy? On the one hand it has its critics, Livingstone (2012) goes as far as seeking to debunk the knowledge economy. Livingstone’s criticism concerns the problematic consequences with the conceptualization of the knowledge economy. Since the knowledge economy has become “a common article of faith in public discourse” (Livingstone, 2012, p.85), more focus is on acquiring knowledge through formal education. The problem however is that there are not enough jobs for all these knowledge workers. Livingstone also criticizes the sustainability of growth based on human capital due to decreasing wages, but not a decrease in the supply of skills. Grant (2006), on the other hand, takes a more pragmatic stance. The first point Grant makes is that “the evidence of human development over the past five millennia suggests that knowledge has been the basis for cultural and economic advances” (Grant, 2006, p.205). The second point Grant makes is that “it is difficult to argue that today’s software engineer, web designer, or management consultant is any more a knowledge worker than was Stradivari, Rembrandt, or Brunel” (Grant, 2006, p.205). In other words, knowledge or knowledge-intensity is nothing new, and it is hard to compare knowledge intensity. Is there then, something new to the “new knowledge economy”? According to Grant (2006), what we can say is that there has been a surge of interest in knowledge fueled by the recognition of knowledge as a productive resource.

KIFs are perfectly situated in this environment characterized by both an increased interest and recognition of knowledge, as well as widespread discourse of the knowledge economy. The recognition of knowledge has, in turn, spurred the interest in managing knowledge.

Knowledge management with various tools and techniques for supposedly managing knowledge grew in the 1990s and is still practiced by KIFs today (Jonsson, 2012). Along with the practice of knowledge management in KIFs, there has also been an increasing interest in knowledge work carried out in KIFs. Two of the key lessons from studies on knowledge work are that knowledge work is intrinsically ambiguous, and that it goes hand in hand with rhetoric (Alvesson, 2004). Because ambiguity is intrinsic to knowledge work, rhetoric thus becomes essential in order to bridge those ambiguities. Rhetoric is used to deal with ambiguity in knowledge work by projecting a rational impression, and to co-constructing knowledge work by selling a commonly agreed upon definition and solutions based on claimed knowledge provided by KIFs. On top of that, rhetoric is used as means in competition, by emphasizing the superior value of knowledge work (Silience, 2006). KIFs are characterized to such a degree by rhetoric that the focus in KIFs is on knowledge-claim-intensiveness rather than knowledge-intensiveness (Alvesson, 2004).

Aristotle defines rhetoric as “the faculty of observing in any given case the available means of persuasion” (1984). This is what knowledge has become in KIFs: an “available means of persuasion”, because of the value assigned to knowledge as a productive resource (Grant, 2006). However, it is not enough to persuade. The important thing is to appear knowledgeable. Cheney et al. (2004, p.91) explains that organizational rhetors take “seemingly disparate messages, melds them into one, gives them a voice and provides them with a strategically designed persona”. KIFs take these seemingly disparate organizational messages and project an impression of being knowledgeable, because “it is extremely important for those claiming to be knowledge-intensive to nurture an image of being so” (Alvesson, 2004, p.72).

1.2. The lack of studies on knowledge rhetoric

Alvesson (2004, p.72) says that “it is extremely important for those claiming to be knowledge-intensive to nurture an image of being so”, but why, and how do KIFs project an image of being knowledgeable? Up until now this has been a significant gap in our understanding. Silience (2006) did approach the topic of knowledge and rhetoric, but did so deductively to suggest that the value of knowledge can be increased by rhetoric. Silience based his theoretical discussion on a “resource-based view of knowledge in order to show the rhetorical nature of knowledge as a source of competitive advantage” (2006, p.811). He emphasized the value, rarity, non-imitability, non-substitutability, and controllability of

knowledge. Silience however did not explain why, or how KIFs actually practice knowledge rhetoric, but applied a narrow deductive logic in connecting knowledge rhetoric to strategy.

Alvesson (2004) did contribute an understanding based on an inductive approach when he briefly covered rhetoric of knowledge and noted that “formal (theoretical) knowledge has considerable prestige and symbolic value in Western society, indeed in the entire world, and firms and professionals use this terminology for identity as well as image-enhancing purposes”. Alvesson also noted that KIFs justify the high cost of their services by “professional associations and links with universities” (2004, p.74). Alvesson could have gone much deeper in providing an understanding of why it is important to appear knowledgeable, and how knowledge rhetoric is practiced by use of language.

In their study of what was at the time the “Big Five” consulting firms, Suddaby and Greenwood (2005) theorized that there are strategies behind rhetoric in KIFs. They studied rhetoric in an institutional change process, and found that there are five strategies employed in rhetoric. Suddaby and Greenwood identified them as Ontological, Teleological, Cosmological, Historical, and Value-based strategies of legitimacy. In doing this they provided a bridge between rhetoric and the quest for legitimacy. They also explained that rhetoric can be abstracted and expounded upon using principle rhetorical strategies. However, they did not explain how rhetorical strategies apply to knowledge rhetoric. Neither did they explain how knowledge rhetoric is connected to the quest for legitimacy. The result is that we are missing some vital pieces in understanding knowledge rhetoric in KIFs. This study intends to fill this gap in understanding of why KIFs project an image of being knowledgeable, and how they do so by practicing knowledge rhetoric.

1.3. The quest to understand knowledge rhetoric

This study will reveal that management in KIFs not only use rhetoric in general, but specifically practice rhetoric around knowledge in the quest for legitimacy. Knowledge is used in the quest for legitimacy because it has become a particularly attractive concept in society. By projecting an image of being knowledgeable, that image becomes a source of power granting privileged treatment. This also prevents the unpleasant treatment of being seen as less knowledgeable, or as ignorant (Goffmann, 1959). The biggest payoff from being

perceived as knowledgeable through privileged treatment is increased legitimacy and hence vital support from stakeholders.

This study will also deconstruct the idea of projecting a knowledgeable image in KIFs using knowledge rhetoric. Knowledge rhetoric in turn will be broken down using rhetorical material from the “Big Four” consulting firms Deloitte, PwC, EY, and KPMG. Knowledge rhetoric will be explained using five key words central to understand knowledge rhetoric: knowledge, skills, experience, understanding, and insight. This study will also introduce four out of five of Suddaby and Greenwood’s (2005) rhetorical strategies of legitimacy, and show the applicability of these strategies to the study of knowledge rhetoric. The four rhetorical strategies Ontological, Teleological, Cosmological, and Value-based, will be shown to be the pillars that knowledge rhetoric in KIFs rests upon, in order to project an image of being knowledgeable. This leads to answering the research question:

- How does knowledge rhetoric construct an image of being knowledgeable in the “Big Four” consulting firms?

This study will also show that there are peculiar similarities in knowledge rhetoric practiced by the “Big Four” and explain why. To a large degree, this study finds, the “Big Four” uses the same knowledge rhetoric based on five knowledge key words, and is based on four rhetorical strategies. The “Big Four” are so similar in their knowledge rhetoric that they seem to meld together, appearing as one strategically designed persona. There are two main reasons for this similarity. One is that the “Big Four” employ mostly large professional groups such as accountants, and lawyers. The strong interests of these professional groups drives homogenization among the “Big Four”. Professional groups are significantly driven by prestige and status. If one of the “Big Four” nurtures an image of being knowledgeable, then the other three want to be perceived in like manner, in order to please the many professionals working for them. The other reason for this similarity among the “Big Four” is that they model in the face of uncertainty. Deloitte practices significantly more knowledge rhetoric than the other three, which may make them impelled to imitate. This study will explain this in more detail by answering the research question:

- How do we explain the similarities and differences in knowledge rhetoric?

In answering these two research questions, the purpose of this study is to contribute an understanding of why and how knowledge rhetoric is practiced in KIFs, to the field of management studies, knowledge work, and as a new concept in knowledge management. The quest for legitimacy is a central issue in management and this study is therefore important in understanding how knowledge rhetoric is used by management in that quest for legitimacy. The unpacking of knowledge rhetoric is also important in understanding knowledge work since this study will show the actual language practiced to explain knowledge. The purpose of this study is also to introduce the new concept of knowledge rhetoric to knowledge management. Since rhetoric-claim-intensiveness is central to KIFs, even more so than knowledge-intensiveness, the focus of knowledge management should also be on understanding and managing knowledge rhetoric.

1.4. Methodological considerations

The rhetoric material in this study is based on the global annual reports of the “Big Four” consulting firms for financial year 2013. The “Big Four” consists of the four biggest consulting firms in the world, in the audit industry and related services: Deloitte, PwC, EY, and KPMG. The “Big Four” are included in this study because they are engaged in knowledge work and fall under the concept of KIFs. Highly qualified individuals characterize all the workforces of Deloitte, PwC, EY, and KPMG, which is a hallmark of KIFs (Alvesson, 2004). The main recruitment base for the “Big Four” are university graduates and experienced workers with university backgrounds. Information and power asymmetry in dealing with clients is another characteristic of KIFs (Alvesson, 2004). It can also be expected that the “Big Four” frequently be in both information and power asymmetry. The main characteristic of KIFs, and also the main reason for including the “Big Four” in this study, was their knowledge-claim-intensiveness, which was evident in the rhetoric material. Even if the global annual reports of the “Big Four” are not explicitly textbooks on knowledge rhetoric, the analysis showed that the annual reports contain much knowledge rhetoric.

The five knowledge key words knowledge, skills, experience, understanding, and insight emerged in a process of increasing theoretical sensitivity to words in the semantic field of “knowledge”. This increasing theoretical sensitivity was gained from literature on knowledge work, and knowledge management, as well as in conversations with my supervisor. The aforementioned five knowledge key words occurred numerous times. To accurately see the

frequency a word count on these occurrences using computer software Nvivo showed 538 occurrences of only these five words in the four annual reports researched.

In further analyzing the rhetoric material in the annual reports of the “Big Four”, I applied document analysis with a multi-leveled key words in context (KWIC) technique. The multi-leveled KWIC method is based on Ryan and Bernard’s (2003) KWIC. The method became multi-leveled in that I broke down occurrences of the five knowledge key words into smaller units of KWIC. Using this technique I was able to identify four strategies of knowledge rhetoric: Teleological, Ontological, Cosmological, and Value-based, adopted from Suddaby and Greenwood (2005).

2. Finding knowledge rhetoric

2.1. Basic research position

For this study, I used a social constructivist paradigm as a basic research position. According to Burrell & Morgan (1979, p.8) a paradigm encompasses “different sets of metatheoretical assumptions about the nature of social science and the nature of society”. These metatheoretical assumptions encompass how the world is put together - that is the ontology - and what constitutes epistemological knowledge. The ontology and epistemology in turn directs the method of choice when creating new knowledge. How then is the world put together? Alvesson and Sköldbberg (2009, p.23) explain that “for social constructionism, reality – or at least selected parts thereof – is not something naturally given”. The reason why selected parts of reality are not naturally given is that they have been formed from subjective meanings. Creswell (2003, p.8) explain: “often these subjective meanings are negotiated socially and historically. In other words, they are not simply imprinted on individuals but are formed through interaction with others”.

Reality as a social construct is the ontological position for this study because the study of knowledge rhetoric concerns organizational discourse. Organizational discourse is socially constructed language used by organizations in their subjective definitions of meaning. If reality is a social construct, then epistemological interests should also reflect that. According to Alvesson and Sköldbberg (2009, p.23) “the study of how reality is socially constructed therefore becomes crucial for social constructionists”. Also according to Burrell & Morgan (1979) a subjective approach to social science generates anti-positivistic knowledge claims. As opposed to positivism, an anti-positivistic epistemology means that search for knowledge is not for casual relationships, but rather for understanding. Since knowledge rhetoric concerns a socially constructed organizational discourse, the knowledge created by this study cannot answer ‘how it really is’ in a way that uncovers a natural truth about our social world. This is because the language used to speak of knowledge rhetoric is not ‘natural’ or obvious and of itself. What this study will contribute to is an increased understanding of the extensive use of knowledge discourse in a knowledge-intensive organizational context. In this way, this increased understanding will shed light on what may be taken for granted or perhaps be seen as common sense. This study will show that knowledge rhetoric of knowledge-intensive organizations is not self-evident. Instead it will highlight an elaborate social construction and

provide an understanding to why that is, and in what way. In turn the understanding provided by this study is not the only way of seeing, but it is *a* way, based on scientific exploration.

2.2. Data sources

The data sources of this study are the global annual reports of the “Big Four” consulting firms for financial year 2013. The “Big Four” consists of the four biggest consulting firms in the world, in the audit industry and related services: Deloitte, PwC, EY, and KPMG. Deloitte’s global annual report for financial year 2013 has the title: “Global Impact 2013”. The annual report has five major sections: Overview, Clients & insights, Talent & opportunity, Economies & communities, and Operations & governance. All of the annual reports of the “Big Four” cover much more than numerical accounts of financial year 2013. Deloitte put it this way:

“Welcome to Global Impact 2013, Deloitte’s annual report. A snapshot of the depth and breadth of the Deloitte story, it provides facts about our network and highlights of our work, culture, people, and broad range of businesses. ... Beyond a collection of highlights, this report also provides a road map for anyone seeking more detailed information on how our firms serve clients, our culture and opportunities we provide our people, our community impact, and how we operate to continue to earn the trust and confidence of our stakeholders” (Deloitte, 2013, p.4).

EY’s global annual report is called “Global review 2013”. After the Chairman and CEO’s letter and Q&A the report covers four chapters. The first one is “Delivering exceptional client service”, the second is “Building the highest performing teams”, the third is “Thinking and acting globally”, and the fourth is “Facts and figures”. Similar to Deloitte’s report, the facts and figures take up only a minor portion of the pages, and focuses instead on a variety of topics related to EY’s operations, brand, and aspirations. The first sentences of EY’s global annual report sets the tone for the content:

“EY is committed to doing its part in building a better working world. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role

in building a better working world for our people, for our clients and for our communities” (EY, 2013, p.3).

The annual reports of the “Big Four” are not obvious knowledge rhetoric literature. However, already in the first sentence of EY’s report (EY, 2013, p.3) “insights” are mentioned, as well as in the chapter heading “Clients & insights” in Deloitte’s report (Deloitte, 2013, p.3) which signals the practice of using semantics to describe knowledge. KPMG’s global annual report is called “International annual review 2013”. The annual report has 6 chapters. The first is “Chairman’s message”, the second is “Market insights”, the third is “Serving clients”, the fourth is “Citizenship”, the fifth “People”, and the sixth is “Financials and organization”. In parallel with Deloitte and EY, KPMG’s global annual report is not a textbook on knowledge rhetoric. However similar to EY’s and Deloitte’s annual reports the word “insights” in “market insights” appears already on page 2 of KPMG’s annual report (KPMG, 2013). Also similar to EY and Deloitte, KPMG illustrates under the six chapter themes different aspects of things related to KPMG interest, focusing mostly on non-financial topics. PwC’s global annual report 2013 is called: “Building trust in a time of change - Global annual review 2013”. PwC’s annual report starts with an interview with the Chairman, chapter two covers “Driving the future – five global megatrends”, followed by “Building a strong network”, then followed by “Inspiring a movement of trust – Assurance”, followed by “Empowering the enterprise – Advisory”, followed by “Global reform – Tax”, then “Committed to sharing information”, and lastly “Network leadership”. Similar to Deloitte, EY, and KPMG, PwC’s annual report covers a number of topics related to PwC and their interests, mainly expressed in non-financial terms. PwC put it this way:

“In this Global Annual Review, we look at issues that impact our stakeholders around the world, and we examine our performance, our key network policies and standards, and our work in the global community during FY 2013” (PwC, 2013, p.intro 3).

While PwC’s annual report is not explicitly a textbook on knowledge rhetoric, the analysis will show that PwC’s annual report extensively uses knowledge rhetoric, just like the other three of the “Big Four” does.

2.3. Choice of firms

The choice of firms for this study was first based on a choice of industry. I was interested in business consultancy, either strategy or accounting/financial services. In an initial search, I could conclude that available materials from the top strategy consultancies were scarce. On the other hand, there was plenty of material produced by the accounting consultancies, in particular Deloitte, PwC, EY, and KPMG. The “Big Four’s” websites had plenty of material with annual reports publicly available. Since access is a crucial part enabling or limiting a study this was an important factor in the choice of firms.

In addition, the choice to include multiple firms was based on several considerations. First there was the potential for comparing data and results between the firms. The ability to compare data and results enabled the analysis of the many similarities in between the firms. Secondly the use of data from multiple firms increases the credibility of the findings of this study. Drawing on data from multiple sources rather than one single case study enables an understanding of knowledge rhetoric in more than one context. Since this study unpacks the concept of knowledge rhetoric as a first, without building on previous knowledge rhetoric studies, using multiple sources enable understanding of knowledge rhetoric in multiple contexts.

The idea that the credibility increases with findings from multiple sources is based on triangulation, or multiple sources. However, Tracy (2010) points out that using triangulation does not necessarily resonate with non-realist paradigm researchers because the idea of triangulation emerged within realist paradigms. She writes

“Researchers from these paradigms would argue that just because data all converge on the same conclusion, this does not assure that this specified reality is correct” (Tracy, 2010, p.843).

I agree that using multiple sources does not necessarily improve accuracy of findings, but as Tracy also writes:

”Multiple types of data ... increases scope, deepens understanding, and encourages consistent (re) interpretation” (Tracy, 2010, p.843).

By choosing to research multiple firms the scope of this study increases, thus enabling a deeper understanding of the prevalence of knowledge rhetoric across cases. Also by the choice of closely related firms in the same industry this study enables an understanding of the dynamics in between organizations in an industry.

Additionally, there were also two main reasons for specifically including Deloitte, PwC, EY, and KPMG in this study. The two reasons are that they are engaged in knowledge work and fall under the concept of KIFs. Alvesson (2004) explored knowledge work and specified characteristics of KIFs in detail. A number of his observations guided me in identifying Deloitte, PwC, EY, and KPMG as KIFs, which are expected to have “highly qualified individuals doing knowledge-based work, using intellectual and symbolic skills in work” (Alvesson, 2004, p.237). The workforce of Deloitte, PwC, EY, and KPMG are indeed characterized by highly qualified individuals. The main recruitment base for the “Big Four” are university graduates and experienced workers with university backgrounds. In KIFs there is also usually an “information and power asymmetry (often favouring the professional over the client)” (Alvesson, 2004, p.237).

The “Big Four” specialize in accounting, tax, and other consultancy services. These services are either required by law to be provided by independent firms rather than the clients themselves, or because of lack of in-house competence or manpower. Due to the specialization and size of the “Big Four” firms, they can frequently be expected to be in both information and power asymmetry. Beyond the more easily discernable characteristics of KIFs, Alvesson (2004) also focused on the rhetoric aspects of KIFs when he wrote:

“All this means a change of focus from the knowledge-intensive to the knowledge-claim-intensive. In a sense I see the latter term as slightly more illuminating and novel, and perhaps a more productive focus for understanding the situation and success elements of the organizations belonging to the category of KIFs” (Alvesson, 2004, pp.239-40).

This knowledge-claim-intensive aspect was something I noticed in all of the “Big Four” firms at the very start. The knowledge-claim-intensiveness became even more apparent while analyzing their annual reports. Deloitte, PwC, EY, and KPMG all provide knowledge based services and can be characterized as KIFs by the characteristics of their highly qualified

workforces. They are also frequently in information and power asymmetry with clients. The most relevant qualifier to include the “Big Four” in this study however was Deloitte, PwC, EY, and KPMG’s knowledge-claim-intensiveness.

2.4 Document analysis

While reading and making sense of the rhetorical material, a few key words related to knowledge were salient, as they appeared time after time throughout all of the “Big Four’s” annual reports. The five key words were knowledge, skills, experience, understanding, and insight. The process in which this happened was emergent, consisting of an increasing theoretical sensitivity to words in the semantic field of knowledge. The increasing theoretical sensitivity was gained from literature on knowledge and knowledge management, as well as in conversations with my supervisor. To see the relevance of these findings, I ran a word frequency query with computer software Nvivo. In all, the four annual reports contained 538 occurrences of only these five words. This made me certain I had found strong themes. I also made a similar reverse process to sift out other key words relating to the semantic field of knowledge. With help of the word frequency results, I looked through the data once again in search for more knowledge related key words in order to catch something I did not notice while initially reading the source texts. The word frequency lists generated by Nvivo showed that expertise was also present, but only a few times, and not to compare with the frequency of the other five key words to describe knowledge. The word “wisdom” occurred only once throughout all four annual reports.

In order to get an overview of the vast source material and dig deeper into it, I developed a method based on Ryan and Bernard’s (2003) Key Words In Context (KWIC). The basics of the KWIC technique start out with a generation of word lists, and a word frequency count that a computer program can perform with accuracy. The problem at this point is that it is difficult to make sense of the material and develop further themes without seeing the key words in their original context. The KWIC technique addresses this in that the researcher systematically searches the text and finds instances of key words and associated phrases. Upon finding key words in their context, the researcher then copies the text and thereafter sorts all occurrences into categories of similar meaning. This is then meant to be useful for identifying subthemes. I used the KWIC technique as described and created an all-digital workflow, including sorting those groups of occurrences in Microsoft Excel. I used a

customized automation script to transfer manually identified and selected KWIC from converted and decrypted Adobe PDF documents to Microsoft Word, and then pasted lists of KWIC into Microsoft Excel, so the process took considerable time. Besides the time-consuming nature of this study, it was not possible for me to work out this all-digital workflow without a level of technical proficiency and help from various technical resources and online communities on the Internet. In sorting and analyzing the KWIC I made an addition to the KWIC technique described by Ryan and Bernard (2003) when they wrote about the researcher's role:

“Each time they find an instance, they make a copy of it and its immediate context. Themes get identified by physically sorting the examples into piles of similar meaning” (Ryan & Bernard, 2003, p.97).

In addition to finding an instance of a key word, extracting the KWIC, and sorting the KWIC into categories of similar meaning for theme identification, I went a step further. When I had the KWIC gathered in Microsoft Excel I looked for KWIC in the KWIC of the five key words knowledge, skills, experience, understanding, and insight. I call this method a multi-leveled KWIC approach. The method became multi-leveled in that I broke down instances of the five knowledge key words found, into even smaller units of KWIC. I then grouped the KWIC of KWIC in digital piles and coded them with theme words. This multi-leveled KWIC technique yielded great depth. Using this technique I was able to match Suddaby and Greenwood's (2005) rhetorical strategies and saw that four of out five rhetorical strategies were identifiable as themes through this technique. A drawback with this technique, however, was that it required considerable amount of focus on tedious details in sorting and keeping the material organized.

2.5. Reflexivity

On reflexivity Alvesson and Sköldbberg (2009, p.79) write:

“There is no one-way street between the researcher and the object of study; rather, the two affect each other mutually and continually in the course of the research process.”

This statement entails that qualitative research is not a neutral process, but an interactive one. However there is a difference between doing interviews and document analysis. Bowen (2009, p.31) highlights a “lack of obtrusiveness and reactivity” in document analysis, and explains in this way:

”Reflexivity—which requires an awareness of the researcher’s contribution to the construction of meanings attached to social interactions and acknowledgment of the possibility of the investigator’s influence on the research—is usually not an issue in using documents for research purposes.”

I agree with Bowen (2009) that document analysis is less reactive than interviews, and in this sense this benefits the quality of my study. I however also think that Alvesson and Sköldbberg’s statement (2009, p.79) that “there is no one-way street between the researcher and the object of study” is applicable to the analysis of documents for two main reasons. The first reason why I think self-reflexivity is applicable to this document analysis is my pre-understanding, which consisted of studying knowledge literature. This had given me a lens or theoretical sensitivity of what to look for in the text. I have also had interactions with employees from all of the “Big Four” firms. I do not apply any particular positive or negative conscious connotation in relationship to any of the “Big Four”, but I do have experiences that were part of my present familiarity with the organizations. As a researcher I also have values. In terms of my values, my interest in knowledge as a topic led me to research knowledge rhetoric and in this way researching the “Big Four” became relevant. The second reason why I think my document analysis benefits from self-reflexive consideration is the construction of the source material. The text of the source material is not produced with the purpose of being neutral. The annual reports are carefully worded and crafted, representing powerful networks with a combined manpower of more than 700.000, and yearly revenues of more than \$113 Billion. The annual reports of the “Big Four” firms are their own arenas of self-interest, and the target audiences are present and future employees and clients before me as a knowledge researcher.

In the spirit of self-reflexivity – how did I cope with the annual reports being produced with self-interest and that I am not the primary audience? I dealt with it in three ways. The first step was being aware that I was not dealing with neutral content, and that I was not the primary target audience. The second way was at a personal value level. Part of my pre-

understanding is being schooled in Business Administration. In having this background, I am familiar with business rhetoric and at first glance the annual reports were not much different than other annual reports and much coverage of business I have read in the past. Therefore it took time, and several readings with increased theoretical sensitivity to identify more layers in the rhetoric material. The third way of dealing with the self-interest of the annual reports was to confront it. The annual reports throughout contain numerous statements of leadership, excellence, and elitism. At first it scared me a bit, and then annoyed me because for all their claims they cannot all be true. They cannot all lead and be the best, at all things, all the time. I took a step back and saw it as rhetoric, and what the “Big Four” perhaps aspire to be, or think is beneficial to be seen as.

3. The construction of knowledge rhetoric

3.1. Image management

To understand knowledge rhetoric, we need to understand the building blocks of its construction. The first piece of this construction is image. What then is image? In the context of organizational communication “the image bears the imprints of a sender trying to project a certain impression to an audience” (Alvesson, 2004, p.71). Alvesson points out that “the image exists somewhere ‘in between’ the communicator and the audience. An image is then a result of projection from two directions” where images emerge “in the presence of particular efforts to produce an impression” (Alvesson, 2004, p.71). Bernstein (1984) argues that the popular meaning of image has a bad connotation, that is has come to stand for something that is false. In this way “image is opposed to reality” (Bernstein, 1984, p.13). Alvesson illustrates this problem by the following quote:

“Managers try to represent their companies in as bright colours as possible, perhaps sometimes thinking or hoping that 'visionary' statements one day may come true ... managers may well communicate fabricated versions of what the company stands for and aspires to be that have very little connection with what they actually think the company does” (Alvesson, 2004, p.80).

Alvesson (2004, p.71) then defines image as “something affected by the intentions of particular actors (e.g. a company), for whom the image is singled out as a particular concept and target for instrumental action”. Alvesson’s definition of image enables the study of the “instrumental action” behind image, which is image management. According to Alvesson (2004, p.74) “image management takes place at different levels, from efforts to manage the reputation of an entire industry or occupation to individuals trying to nurture a particular view of themselves”. This means that image management in an organizational context takes place on three levels – at the Macro, Meso, and Micro level. At Macro-level, image management of KIFs is targeted “towards the fact that many services are seen as very expensive and as not always delivering substantial results” (Alvesson, 2004, p.74). In order to deal with this “professional associations and links with universities” (Alvesson, 2004, p.74) are emphasized. The second level of image management is at Meso level or the Organizational

level. At the Organizational level "different acts and arrangements of management are intended to affect the organization's image" (Alvesson, 2004, p.74). According to Alvesson this entails (2004, p.75):

"What is intentional image management and what is not may be hard to tell. Certain parts of management are, however, of interest to address under the label of image management. These arrangements, acts, and use of language are not, however, exclusive properties of management. All employees, to various degrees, 'do' image management sometimes in line with top management's intentions, sometimes not".

The third level of image management is at the Micro level, that is, "the everyday behaviour of individuals" (Alvesson, 2004, p.80). Image management at the Micro level entails that words, actions, and appearance of employees are part of presenting and building a particular image. Alvesson (2004, p.81) explained:

"It is here that the actual beliefs and meanings of employees, more or less affected by normative control, are expressed. Some of what is expressed is influenced by an ambition to shape perceptions of what can be expected from the company and its employees"

With the different levels of image management described by Alvesson in mind, it is worth reflecting on the importance of successful image management. Goffmann (1959, p.24) explains a principle in society in that someone "who implicitly or explicitly signifies that he has certain social characteristics ought in fact to be what he claims he is". Why is this significant? If someone successfully projects an image, then that image is seen as true. If the image is seen as true "he automatically exerts a moral demand upon the others, obliging them to value and treat him in the manner that persons of his kind have a right to expect" (Goffmann, 1959, p.24). Projecting a certain image gives certain rights to the one conveying that image. Conversely, it also means that what someone appears not to be, excludes that person from treatment not fitting. Why is it significant that an image gives rights to be treated in a certain way? It is because image becomes a source of power. How exactly does an image become as source of power? The answer is through language or discourse, which rhetoric is based on, in two ways. The first way is that discourse is not neutral, but it is positional. Foucault (2002, p.81) writes that the results of different types of discourse create relations

“between them”, and hence they have positions relative to each other. The second way in which image becomes a source of power, builds on the first way. Discourse on which rhetoric is based on is used in instrumental action nurturing a particular image. That particular image is also positional and thereby becomes a source of power as well. Applied to this study, a common discourse in society is the importance of knowledge, and that it is much better than ignorance. Rhetoric then draws on discourse of knowledge in projecting an image of being knowledgeable. With an image of being knowledgeable, this is seen as something desirable in society that grants rights and privileges to be treated as knowledgeable rather than ignorant. In an organizational context being knowledgeable must be seen as far more powerful and valuable than being seen as semi-knowledgeable, or on the verge of being seen as ignorant.

3.2. Rhetoric

The processes involved in projecting an image are central to understanding knowledge rhetoric. To appear knowledgeable is an attractive image at the same time as it provides power in relation to those who appear less knowledgeable. However, we also need to understand more about how rhetoric works on image. In other words how does the sender through rhetoric “project a certain impression to an audience” (Alvesson, 2004, p.71)? Aristotle defined rhetoric as “the faculty of observing in any given case the available means of persuasion” (Aristotle, 1984). More than 2000 years later, Cheney, Christensen, Conrad, and Lair (2004) defined rhetoric as “the humanistic tradition for the study of persuasion”. After considerable time in “the humanistic tradition for the study of persuasion”, what is the interest in the study of persuasion today? According to Cheney et al. (2004, p.80) “the study of rhetoric now addresses the roles that organizations and institutions play in the modern world”. Studying “the roles that organizations and institutions play in the modern world” requires studying rhetoric in its context. To do this Bitzer (1968) re-framed the concept of the “rhetorical situation”. Bitzer (1968, p.1) explained:

“When I ask. What is a rhetorical situation?, I want to know the nature of those contexts in which speakers or writers create rhetorical discourse: How should they be described? What are their characteristics? Why and how do they result in the creation of rhetoric?”

In this way Bitzer expanded the rhetorical situation to include more than a speaker audience focus. Cheney et al. (2004) in turn built on Bitzer's rhetorical situation concept in the organizational context. They showed that organizations apply four major strategies in rhetorical situations. According to Cheney et al. (2004) organizations either respond to existing rhetorical situations, anticipate future rhetorical situations, shape rhetorical situations, or act rhetorically to shape their own identities. The first rhetorical strategy of responding to an existing rhetorical situation is a reactive strategy that entails means of persuasion by the organization caused by an event. For example in a crisis after an accident, the organization may seek to persuade the public of its innocence or express its regret. According to Cheney et al. (2004, p.87) "this view of rhetoric's role as reactive and targeted certainly describes what organizations seek to accomplish when they attempt to persuade". The second rhetorical strategy of anticipating future rhetorical situations makes rhetoric less defensive and more proactive, and focuses on foreseeing and avoiding a crisis instead of responding to it. According to Cheney et al. (2004, p.87) "another way in which organizations anticipate future rhetorical situations is to act rhetorically to prevent a crisis from occurring in the first place". The third rhetorical strategy is shaping rhetorical situations where organizational rhetoric tries to "influence topoi or beliefs and general assumptions held by the public" (Cheney et al., 2004, p.89). "Organizations also act rhetorically at a second-order level of strategy by attempting to shape, rather than simply anticipate, the rhetorical situations they might face. They do so by influencing popular attitudes and public policies" (Cheney et al., 2004, p.88). The fourth rhetorical strategy is where organizations try to shape their own identities. According to Cheney et al. (2004, p.91) "organizations act rhetorically also by attempting to shape their very image as rhetors". Cheney et al. (2004, p.91) explained the process in this way:

"Rhetorically speaking, then, integrated marketing communications takes seemingly disparate messages, melds them into one, gives them a voice and provides them with a strategically designed persona".

Cheney et al. (2004) explained the process of rhetoric forming strategically designed personas, and through the readings of Foucault (2002) on power we understand that using rhetoric to project an image of being knowledgeable is positional and is in this way a source of power. But why is knowledge susceptible to rhetoric in the first place? Besides knowledge being seen as something superior in society, the answer lies in the ambiguous social construction of

knowledge. Silience (2006) argues that knowledge, even though being partly socially constructed, is also partly real in an undefined way solving problems. This corresponds to the acknowledgement that knowledge is a productive resource (Grant, 2006). Even though knowledge is acknowledgement as a productive resource the social construction of knowledge is still vague or ambiguous. In being an ambiguous social construction knowledge becomes susceptible to rhetoric, or in other words: the opportunity opens up to use the attractive concept of knowledge in rhetoric in order to emphasize its importance and value.

3.3. Knowledge rhetoric

Due to the ambiguous social construction of knowledge, knowledge is susceptible to rhetoric. To further understand knowledge rhetoric we need to know exactly how rhetoric is connected to knowledge, which in turn constructs an image of being knowledgeable? The answer lies in the contribution of this study; that knowledge rhetoric is constructed around five knowledge key words, and that there are four rhetorical strategies to knowledge rhetoric. The five knowledge key words that knowledge rhetoric is constructed on are: knowledge, skills, experience, understanding, and insight. The four rhetorical strategies of knowledge rhetoric in turn draws on a study of institutional change in what was at the time the “Big Five” consulting firms done by Suddaby and Greenwood (2005). They found five rhetorical strategies of legitimacy in an institutional change process. These five rhetorical strategies of legitimacy found were Ontological, Teleological, Cosmological, Historical, and Value-based. The rhetorical strategies that they found explain how organizations act rhetorically in the quest for legitimacy in the face of institutional change. Even though Suddaby and Greenwood studied institutional change, their rhetorical strategies also apply to knowledge rhetoric. While analyzing the five aforementioned knowledge key words, I analyzed their context in further detail. What emerged then were categories corresponding to four out of Suddaby and Greenwood’s five rhetorical strategies of legitimacy. Therefore, the Ontological, Teleological, Cosmological, and Value-based rhetorical strategies found by Suddaby and Greenwood have been adapted and applied to the study of knowledge rhetoric.

The Ontological strategy builds on reasoning that involves “statements based on a priori premises about what can or cannot co-exist. Such arguments are based on logical categorizations rather than empirical observation” (Suddaby & Greenwood, 2005, p.46). The Teleological strategy is built on logic from theology. In this way “rhetoric suggests that

certain events must occur within the context of some "grand plan" or ultimate objective" (Suddaby & Greenwood, 2005, p.46). The Cosmological strategy also draws from theological logic. Cosmological rhetoric is based on an argument which is defined as "an argument for the existence of God which claims that all things in nature depend on something else for their existence (i.e. are contingent), and that the whole cosmos must therefore itself depend on a being which exists independently or necessarily" (Stevensen, 2010, p. Cosmological argument). In an organizational context this entails "fait accompli ... according to immutable laws of economics" (Suddaby & Greenwood, 2005, p.46). The Value-based strategy of knowledge rhetoric is rhetoric based on "an emphasis of values" (Suddaby & Greenwood, 2005, p.56). "Value-based rhetoric appeals to normative authority drawn from wider belief systems, outside the particular contest, to legitimate an adopted position. This approach often involves ethical evaluations of the relative "goodness" or "evil"" (Suddaby & Greenwood, 2005, p.56). The outcome of Value-based rhetoric is essentially "our values are better than theirs" (Suddaby & Greenwood, 2005, p.56). Why then the practice of knowledge rhetoric? The contribution of this study is also that it showed that the reason for practicing knowledge rhetoric is the quest for legitimacy. By constructing the attractive image of being knowledgeable, legitimacy is the aim. All of this leads up to the definition of knowledge rhetoric itself. Knowledge rhetoric is the study of persuasive use of language in order to appear knowledgeable in the quest for legitimacy.

3.4. Institutional theory

In understanding knowledge rhetoric there is one more question to answer. The question is the same as DiMaggio and Powell (1983, p.147) asks: "what makes organizations so similar"? This study showed the frequent practice of knowledge rhetoric, and that the use is very similar among organizations. How can this be explained? The answer lies in institutional theory explaining the forces of similarity. Despite a competitive marketplace DiMaggio and Powell notes that:

"Once a set of organizations emerges as a field, a paradox arises: rational actors make their organizations increasingly similar as they try to change them" (DiMaggio & Powell, 1983, p.147).

Instead of competition or efficiency as primary drivers of organizational change, DiMaggio and Powell (1983, p.147) explain that “change occur as the result of processes that make organizations more similar without necessarily making them more efficient”. In what context does the claim of increasing similarity hold? DiMaggio and Powell explain:

“In the initial stages of their life cycle, organizational fields display considerable diversity in approach and form. Once a field becomes well established, however, there is an inexorable push towards homogenization” (DiMaggio & Powell, 1983, p.148).

In established fields the push toward homogenization increases. The result of homogenization in “highly structured organizational fields provide a context in which individual efforts to deal rationally with uncertainty and constraint often lead, in the aggregate, to homogeneity in structure, culture, and output” (DiMaggio & Powell, 1983, p.147). What then explains this homogenization in organizational change?

3.4.1. Coercive isomorphism

DiMaggio and Powell (1983) explain the forces of homogenization in organizational change as coercive, mimetic, or normative isomorphism. “Coercive isomorphism results from both formal and informal pressures exerted on organizations by other organizations upon which they are dependent and by cultural expectations in the society within which organizations function” (1983, p.150). This means that coercive isomorphism is a mechanism of organizational change “that stems from political influence and the problem of legitimacy” (DiMaggio & Powell, 1983, p.150). How so? DiMaggio and Powell explain:

“Such pressures may be felt as force, as persuasion, or as invitations to join in collusion. In some circumstances, organizational change is a direct response to government mandate” (1983, p.150).

What effect can coercive isomorphism have on organizational change? According to DiMaggio and Powell (1983, p.150) “the existence of a common legal environment affects many aspects of an organization's behavior and structure. ... As a result, organizations are increasingly homogeneous within given domains and increasingly organized around rituals of conformity to wider institutions”.

3.4.2. Mimetic isomorphism

Another force behind organizational change is uncertainty. Uncertainty encourages imitation and modeling in response to uncertainty. DiMaggio and Powell explain organizational change “resulting from standard responses to uncertainty” as mimetic isomorphism (1983, p.150). How does mimetic isomorphism work? When modeling is used as a response to uncertainty “the modeled organization may be unaware of the modeling or may have no desire to be copied; it merely serves as a convenient source of practices that the borrowing organization may use. Models may be diffused unintentionally, indirectly through employee transfer or turnover, or explicitly by organizations such as consulting firms or industry trade associations. Even innovation can be accounted for by organizational modeling” (DiMaggio & Powell, 1983, p.151). Under what conditions of uncertainty is mimetic isomorphism more likely to cause organizational change? DiMaggio and Powell (1983, p.151) explain that:

“Generally, the wider the population of personnel employed by, or customers served by, an organization, the stronger the pressure felt by the organization to provide the programs and services offered by other organizations. Thus, either a skilled labor force or a broad customer base may encourage mimetic isomorphism”.

With a mimetic isomorphic pressure in response to uncertainty, which organizations will be modeled after? According to DiMaggio and Powell (1983, p.152) “organizations tend to model themselves after similar organizations in their field that they perceive to be more legitimate or successful”.

3.4.3. Normative isomorphism

Normative isomorphism is a third source of organizational change associated with professionalization. According to DiMaggio and Powell (1983, p.152) there are two aspects of professionalization important in normative isomorphism:

“One is the resting of formal education and of legitimation in a cognitive base produced by university specialists; the second is the growth and elaboration of professional networks that span organizations and across which new models diffuse rapidly”.

In what way does education contribute to normative isomorphism? DiMaggio and Powell (1983, p.152) explain that: “Universities and professional training institutions are important centers for the development of organizational norms among professional managers and their staff”. How do professional networks contribute to normative isomorphism? According to DiMaggio and Powell (1983, p.152) “professional and trade associations are another vehicle for the definition and promulgation of normative rules about organizational and professional behavior”.

Normative isomorphism is also enforced in “the filtering of personnel” (DiMaggio & Powell, 1983, p.152). This means “many professional career tracks are so closely guarded, both at the entry level and throughout the career progression” (DiMaggio & Powell, 1983, p.152) which makes individuals increasingly similar. At the top of an organization “individuals ... are virtually indistinguishable” (DiMaggio & Powell, 1983, p.153). Regarding the isomorphic process in professional networks, DiMaggio and Powell (1983, p.153) explain:

“When organizations in a field are similar and occupational socialization is carried out in trade association workshops, in-service educational programs, consultant arrangements, employer-professional school networks, and in the pages of trade magazines, socialization acts as an isomorphic force”.

Does isomorphic pressure enhance organizational efficiency? DiMaggio and Powell (1983, p.153) write that: “it is important to note that each of the institutional isomorphic processes can be expected to proceed in the absence of evidence that they increase internal organizational efficiency”. What then is the pay-off of acting on isomorphic pressure? DiMaggio and Powell (1983, p.153) explained that:

“To the extent that organizational effectiveness is enhanced, the reason will often be that organizations are rewarded for being similar to other organizations in their fields. This similarity can make it easier for organizations to transact with other organizations, to attract career-minded staff, to be acknowledged as legitimate and reputable, and to fit into administrative categories that define eligibility for public and private grants and contracts”.

What does the result of institutional isomorphism suggest? DiMaggio and Powell (1983, p.154) concludes that:

“Organizational fields that include a large professionally trained labor force will be driven primarily by status competition. Organizational prestige and resources are key elements in attracting professionals. This process encourages homogenization as organizations seek to ensure that they can provide the same benefits and services as their competitors”.

It is essential to understand the three isomorphic processes behind homogenization, and that the reason for increased similarity is not necessary efficiency, but legitimacy. However as Ashforth and Gibbs (1990) brings forth; there is a double edge to organizational legitimacy. Even though legitimacy is seen as a valuable resource, an organization can overdo it, and loose legitimacy. The reason for this is that an organization even though being occupied with various efforts to appear a certain way for the reason of legitimacy, such as knowledge rhetoric, relies on its stakeholders for its support. Therefore it is the stakeholder that passes the final judgment on an organization’s legitimacy by granting it support or not. The double edge of legitimacy arises when an organization tries too hard, and runs the risk of “being perceived as precisely the opposite; manipulative and illegitimate” (Ashforth & Gibbs, 1990, p.177). One inherent trap in self-promotion in the struggle for legitimacy lies in using self-promotion in the first place, since self-promotion then basically becomes telling others that ‘I am so good, please believe that I am, so that you will trust me’.

3.5. Summary

To understand the construction of knowledge rhetoric, we need to understand image management, rhetoric, knowledge rhetoric, and institutional theory. Image in the context of organizational communication “bears the imprints of a sender trying to project a certain impression to an audience” (Alvesson, 2004, p.71). Image management in turn is instrumental action behind projecting a certain image. An image however is not neutral, but is positional and a source of power. As such, an image is thus seen as true in society, and the image is reciprocated with behavior consistent of what is seen as appropriate to the rights of appearing that way. An image also excludes treatment not consistent with that image. The image of being knowledgeable is particularly attractive in that knowledge is seen as something positive

and attractive in our society. Rhetoric in turn is a means of conveying that image. Aristotle defines rhetoric as "the faculty of observing in any given case the available means of persuasion" (Aristotle, 1984). Cheney et al. (2004, p.91) explains that modern rhetors "takes seemingly disparate messages, melds them into one, gives them a voice and provides them with a strategically designed persona". Knowledge is particularly susceptible to rhetoric as it is an ambiguous social construction loaded with acknowledgement as a produce resource, still having plenty of room for rhetorical strategies. Knowledge rhetoric found in this study contributes the understanding that knowledge rhetoric centers on the five knowledge key words knowledge, skills, experience, understanding, and insight.

This study also finds that knowledge rhetoric rests on four rhetorical strategies: Ontological, Teleological, Cosmological, and Value-based strategies of knowledge rhetoric, adapted from Suddaby and Greenwood (2005). This study also finds that the five knowledge key words, and the four rhetorical strategies of knowledge rhetoric, constructs an image of being knowledgeable in the struggle for legitimacy.

To understand the upcoming analysis we also need to understand the reasons for the process of increasing similarity in organizations. The process of increasing similarity in organizations process is explained using institutional theory and three isomorphic processes: coercive, mimetic, and normative. The lessons from institutional theory also teaches that there is a risk to push to much in striving for legitimacy, as it can become a trap, where stakeholders instead see the organization as illegitimate and manipulative (Ashforth & Gibbs, 1990).

4. The “Big Four” consulting firms

As background to the analysis, this empirical chapter will introduce the “Big Four” consulting firms included in this study. An overview of whom the “Big Four” are, and what they do, is divided into five sections covering structure, size and revenue, business and growth, vision and mission, and finally values. To begin with, the “Big Four”, is an expression for the four biggest and dominating consulting firms in the audit industry, consisting of Deloitte, PwC, EY, and KPMG. The “Big Four” are the biggest audit firms in the world in terms of both size and revenue.

4.1. Structure

The structures of the “Big Four” are very similar. They operate under a mother entity, with partner firms operating as separate legal entities, while using the familiar names Deloitte, PwC, EY, and KPMG. The mother entity behind the brand Deloitte is Deloitte Touche Tohmatsu Limited (DTTL). In actuality when Deloitte is mentioned, or when Deloitte provides a service, it denotes to one or more of DTTL’s member firms. DTTL itself is a UK private company limited by guarantee and does not provide client services. The firms that represent Deloitte and provide client services locally are legally separate and independent entities of DTTL (Deloitte, 2013). Similar to Deloitte, PwC’s structure is made up of a network of member firms gathered under a mother entity, which is PricewaterhouseCoopers International Limited (PwCIL) (PwC, 2015). Similar to Deloitte, and PwC, EY’s organizational structure is also made up of a network of member firms. EY member firms are members of Ernst & Young Global Limited, a UK company limited by guarantee. Member firms are also in EY’s case their own separate legal entities (EY, 2013). Like the three other firms of the “Big Four”, KPMG is made up of a network of member firms that provide services. KPMG International Cooperative, a Swiss entity, does not provide services but owns the KPMG name that member firms use (KPMG, 2013).

4.2. Size and revenue

It is from the size and revenue that the “Big Four” has got their name. Deloitte is the biggest firm in the audit industry in the world in terms both of revenue and number of employees. Deloitte operates in more than 150 countries and territories (Deloitte, 2015). In financial year 2013 Deloitte had 47 member firms with an aggregate member firm revenue of \$32.4 Billion.

The aggregate number of employees for the same year was 202.885 employees (Deloitte, 2013). The second biggest audit firm in the world in terms of revenue and number of employees is PwC. In financial year 2013 PwCIL were present in 157 countries with an aggregate member firm revenue of \$32.1 Billion. The aggregate number of employees for the same year was 184.235 employees (PwC, 2013). EY is the third biggest audit firm in the world in terms of revenue and number of employees. EY operates in more than 150 countries (EY, 2015), and the aggregate member firm revenue was \$25.8 Billion for financial year 2013. The total amount of employees for the same period was 174808 (EY, 2013). KPMG is the fourth biggest firm of the “Big Four” in terms of revenues and number of employees. KPMG operates in 155 countries (KPMG, 2015) with 155.180 employees in financial year 2013. For the same period the total global revenue was \$23.42 Billion (KPMG, 2013). Because the “Big Four” are private firms, they have chosen not to report profits (The Economist, 2012).

4.3. Business and growth

Deloitte divides its revenue results in four areas. The biggest area was Audit and enterprise risk services with \$13.1 Billion in revenues, followed by Consulting with \$10.4 Billion, Tax and legal with \$6.1 Billion, and Financial advisory with \$2.8 Billion in total revenues for the DTTL network. The largest growth was in Consulting with 7.1% from financial year 2013, and the least growth was in Audit and enterprise risk services that had an increase of 0.5% (Deloitte, 2013). PwC’s revenue results are divided in three areas. The biggest area for financial year 2013 was Assurance with \$14.8 Billion in revenues, followed by Advisory with \$9.1 Billion, and Tax with \$8.2 Billion in total revenues for the PwCIL network. The largest growth was in Advisory with 8% compared to financial year 2012, and the least growth was in Assurance that saw an increase of 1% (PwC, 2013). Assurance was EY’s biggest service line for financial year 2013 with a total revenue of more than \$10.9 Billion, Tax was the second largest with \$6.9 Billion in total revenues, followed by Advisory with \$5.7 Billion, and Transaction Advisory Services (TAS) with \$2.1 Billion in revenues. The biggest growth was in Advisory with an 18% increase, and the least growth in TAS with 2.7% (EY, 2013). KPMG reports its revenue in three functional areas. Audit was the biggest one with \$10.21 Billion in revenues, Tax had \$4.97 Billion, and Advisory \$8.24 Billion in revenues for financial year 2013 (KPMG, 2013). Advisory saw growth increase with 4.6% in total global revenues compared to financial year 2012, while Audit was minus by almost 1%. The annual

reports highlight that the “Big Four” even though being known as auditors, have the biggest growth in consulting.

4.4. Vision and mission

The presentation and availability of vision and mission statements varied somewhat between the “Big Four”. Deloitte’s vision and mission was easily accessible. Their vision is: “To be the standard of excellence, the first choice of the most sought-after clients and talent” (Deloitte, 2013, p.6). Deloitte has also made their mission statement available, but in order to understand it, a bit of context is needed to connect their vision with mission statements:

“In pursuit of that aspiration, we are mindful of our role in society, our obligation to our organization and its customers, and our responsibility as employers. We aim high, confident that our daily efforts will come together exponentially to benefit a world that needs continuous infusions of integrity, business acumen, innovation, enthusiasm, thoughtfulness, and most of all, meaningful actions. When member firms’ clients succeed and grow, capitalizing on opportunities and overcoming challenges, economies prosper. When those clients implement new ideas and enhance the quality of their offerings, consumers profit. And when those clients operate ethically and adopt environmentally friendly processes, society thrives” (Deloitte, 2013, p.6).

Deloitte’s mission statement is “to influence those activities through leadership, insight, expertise, problem-solving skills, and deep knowledge of our globalized marketplace” (Deloitte, 2013, p.6). PwC’s vision in turn is: “Creating value for our clients, people and communities in a changing world” (PwC, 2015). Their mission is: “We help organisations and individuals create the value they’re looking for, by delivering quality in assurance, tax and advisory services” (PwC, 2015). EY does not explicitly state their “vision” and “mission” statements on their global website or in their annual review 2013. Instead they express their “purpose” which is “committed to building a better working world” (EY, 2015). “We want to build a better working world through our own actions and by engaging with like-minded organizations and individuals. This is our purpose — and why we exist as an organization” (EY, 2015). KPMG’s annual report 2013 and global website lacked clear vision and mission statements. However on KPMG Netherlands’ website I found vision and mission statements.

According to KPMG Netherlands' website KPMG's vision is "that we want to be leaders in the markets that we serve. Our aim is to have the best reputation in our industry. We want to be recognised as a market leader in our professional services, because of our knowledge of the developments and issues in the markets, industries and sectors in which our clients operate" (KPMG, 2015). KPMG's mission according to KPMG Netherlands' website is "outstanding professionals, working together to deliver value. We offer Audit, Tax and Advisory services. Three complementary areas of knowledge and insight that enable us to meet the needs of our clients. We turn knowledge into value for the benefit of our clients, our people and the capital markets" (KPMG, 2015). It is interesting to note that knowledge rhetoric is really at the core of the "Big Four". From their vision and mission statements we see that semantic words to describe knowledge are clearly visible at this level. This means that knowledge rhetoric is important both as a way of seeing things, and as a means of direction for action.

4.5. Values

Values statements were somewhat easier to locate than vision and mission statements. The "Big Four" has between three and seven values. Deloitte has four core values, which are "integrity", "outstanding value to markets and clients", "commitment to each other", and "strength from cultural diversity" (Deloitte, 2015). PwC in turn has three core being "teamwork", "excellence", and "leadership" (PwC, 2015). EY has three core values, expressed in statements:

"People who demonstrate integrity, respect, and teaming.

People with energy, enthusiasm, and the courage to lead.

People who build relationships based on doing the right thing" (EY, 2015).

KPMG has seven core values, which are also in statements. It is interesting to note that KPMG at this high level practice knowledge rhetoric in providing "insight" in their fourth core value statement:

"We lead by example.

We work together.

We respect the individual.

We seek the facts and provide insight.

We are open and honest in our communication.

We are committed to our communities.

Above all, we act with integrity” (KPMG, 2015).

5. Knowledge rhetoric: how to appear knowledgeable

The analysis is divided in four sections. Under three of these sections the five knowledge key words knowledge, skills, experience, understanding, and insight drives the analysis forward. Sentences where these five knowledge key words occur are frequently quoted from the “Big Four’s” annual reports. The reason for the number of quotes in the analysis is to show rather than to tell (Tracy, 2010), in order to encourage further studies on the topic of knowledge rhetoric, showing that there is plenty of source material. In order to ease the reading and highlight the findings, some words have been formatted in bold italics.

5.1. The Teleological strategy of knowledge rhetoric

At the start of the analysis I want to re-iterative a quote from Cheney et al. (2004) on rhetoric in corporate communication:

“Rhetorically speaking, then, integrated marketing communications takes seemingly disparate messages, melds them into one, gives them a voice and provides them with a strategically designed persona” (Cheney et al., 2004, p.91).

As part of the analysis I quote this with a resonance in comparing it to the source material. At first the annual reports seemed as a collection of “disparate messages”, but soon they ‘melted’ into one. What was even more surprising was that that the seemingly disparate messages of Deloitte, PwC, EY, and KPMG did not melt into four individually strategically designed personas. No, they melted into just one, even though I analyzed four organizations. In this process where the organizational messages melted into one, I could see that the “Big Four” drew on common rhetoric as to why they practice knowledge rhetoric. It was as if they spoke in unison as to why they spoke at all. The reason why the “Big Four” spoke about knowledge is my theorization of the grand story, or teleological argument, of the “Big Four’s” extensive practice of knowledge rhetoric.

5.1.1. Rhetoric of market forces

One of the fundamental findings of this study is that the “Big Four” used the grand story of the market, and the forces of the market, in shaping the rhetorical situation. This finding is in

line with Cheney et al.'s (2004) conceptualization of organizations trying to shape the rhetorical situation using the market as topos. Using rhetoric of market forces demand and supply, the “grand plan” (Suddaby & Greenwood, 2005, p.46), or the order of things sets the scene by the “Big Four”.

The demand for knowledge

Knowledge rhetoric of the demand for knowledge in the “Big Four’s” annual reports is centered on the key words understanding and insight.

The demand for understanding

The “Big Four” all expressed that there is a demand for understanding. This is a clear similarity. There is however a slight variation in how they use synonyms in expressing demand such as “critical”, “looking”, and “must”. Deloitte, in one of the quotes beneath also links to Harvard Business School. This according to Alvesson (2004) is image management at the Macro level where “professional associations and links with universities” (p.74) are emphasized, in order to deal with “the fact that many services are seen as very expensive and as not always delivering substantial results” (p.74). Interestingly Harvard Business School in general turns out to be a favorite among the “Big Four” since also KPMG uses this link in their image management, but out of the context of demand for understanding.

“Before organizations can act or even develop strategies to drive societal progress, *it’s critical* that they understand the areas that are advancing or slowing progress in a country. To help uncover these factors, we entered into an exclusive agreement with the Social Progress Imperative (SPI). It has established an index, designed by an advisory board led by Harvard Business School Professor Michael Porter, to measure societal progress” (Deloitte, 2013, p.50).

“But, even more importantly, we must fully understand the changes businesses are facing. More than ever before, companies *are looking* for advisors who can get to grips with their issues and deliver a full end-to-end solution, consistently and at scale” (PwC, 2013, p.42).

“We believe that all of EY *must* understand the regulatory environment in which we operate, to understand and assess its impact on EY and our clients’ businesses” (EY, 2013, p.20).

“Clients are adapting to massive change – *they are looking* for an adviser who understands their industry, is passionate about their issues and can help them look around the corner to take advantage of what is coming next” (KPMG, 2013, p.7).

The demand for insight

The “Big Four” all expressed that there is a demand for insight. This is a clear similarity. There is a slight variation though, just as in the case of understanding, in how the “Big Four” use synonyms in expressing demand such as “seeking”, “growing desire”, and “demand”. While reading the quotes notice how in one way they seem to speak disparate messages to different target audiences. Deloitte seems to be speaking both to and about “leaders”, PwC seems to be speaking to a more general audience seeking facts in statistics to back up a claim, while EY plainly claims demand to the reader. KPMG seemingly states growing demand seemingly factual to the reader, while at the same time marketing their data and analytics services.

“*Seeking* insight and skilled resources, many leaders turn to Deloitte for solutions to their most difficult issues” (Deloitte, 2013, p.10).

“For example, intangible assets accounted for 17% of corporate value in 1975, compared to 81% today. Such shifts *demand* new types of insight that are not addressed by the traditional intense focus on historical financial information and basic compliance data” (PwC, 2013, p.36).

“*There is a growing desire for more* insights about a company’s health and insights about the systemic health of a sector” (EY, 2013, p.8).

“The launch of KPMG Capital in November 2013 signaled an acceleration of KPMG’s longstanding capability and investment in data and analytics (D&A) to meet growing client *demand* for insight, strategic advice and support with

implementation to deliver stronger client relationships and improved financial performance” (KPMG, 2013, p.8).

The seeming enthusiasm of KPMG in marketing their data and analytics capabilities were shared also by the rest of the “Big Four” throughout their annual reports. Even though the “Big Four” seems to speak to a variety of audiences and with some variety in knowledge rhetoric, they all circle around the same thing – the demand for insight. Just as Cheney et al. (2004) explains: integrated communication’s goal is towards a strategically designed persona, which in this case is to appear knowledgeable. The foundation in nurturing an image of being knowledgeable is knowledge rhetoric of the demand for knowledge.

The supply of knowledge

Having shaped the rhetorical situation with a demand for knowledge, the “Big Four” builds upon the story by claiming to supply knowledge. The construction of supply of knowledge is constructed in two parts. There is a supposed input of knowledge, as well as a supposed output of knowledge, in knowledge work. The supposed supply of knowledge is also expressed as knowledge “sharing”.

The supply of five types of knowledge as input in knowledge work

The most common knowledge rhetoric under the Teleological strategy is to supply knowledge. This is practiced by all of the “Big Four” using the five knowledge key words knowledge, skills, experience, understanding, and insight. In addition there are also three ways of self-promotion in supplying knowledge that goes into appearing knowledgeable. The first, and subtlest way is through supposedly supplying knowledge by “helping”, illustrated by the following quotes:

“Our strong internal networks, external connections and collaborative approach mean that we have been able to contribute expert knowledge on a local and global scale, *helping* both Apollo and Constellium successfully achieve their goals” (PwC, 2013, p.39).

“We expect our people to go to great lengths to serve our clients. Some of our people take that more literally than others. For Tomas Menezes, a senior manager from our

Belo Horizonte office, it meant a 24-month secondment to our Mining & Metals Center in Sydney to polish his skills to *help* Usiminas, one of Brazil's largest public companies and the largest flat steel producer in Latin America" (EY, 2013, p.28)

"Their global skills and experience will *help* NHS ensure the very highest level of leadership training for our professionals" (KPMG, 2013, p.15).

"Deloitte specialists bring insights from their client experience, which *helps* in developing solutions that are practical and effective" (Deloitte, 2013, p.5).

Even though "helping" is the subtlest way in which the "Big Four" supposedly supply knowledge, knowledge rhetoric is not purposeless or vague. PwC mentions "expert knowledge", EY in turn practice talks about exceeding expectations, while KPMG uses rhetoric of "the very highest level", and Deloitte makes claims of "specialists". These claims are about purposefully there to look good, and stand out. The second way of supposedly supplying knowledge is through input, which will be illustrated by the following quotes:

"“We helped TOMS expand its giving network and make its processes more efficient,” says Jerry O’Dwyer, Deloitte U.S. Lead Consulting Partner for TOMS. “Our local knowledge, stakeholder networks and global health capabilities *were significant contributors* to the project”” (Deloitte, 2013, p.32).

"EY's technical capabilities and industry knowledge *are important factors* for our clients, but it's when we combine this with the capabilities of our entire global network that we're at our most powerful" (EY, 2013, p.62).

"KPMG professionals also helped a state government use D&A insight *to design* the roll-out of a household energy smart-metering program" (KPMG, 2013, p.8).

Knowledge rhetoric of the input of knowledge in knowledge work is about persuading that knowledge is a productive resource, as acknowledged by Grant (2006). The third way of supposedly supplying knowledge, is in "delivering". As will be illustrated by the following quotes there is no hesitation in "delivering" knowledge. This is important to take note of, and is illustrated the best by the quotes from KPMG and PwC. Knowledge rhetoric that goes into

these statements are not vague or to be ‘good enough’. The goal is not to appear slightly knowledgeable, but is to look good and to come out on top of the pack.

“For me, there is no question that we absolutely can, and frankly should, use our knowledge and resources *to deliver* more than a binary report” (KPMG, 2013, p.5).

“*Delivering* our skills and knowledge. In 2013, New Profit Inc., and Deloitte U.S. announced a multimillion dollar collaboration to help scale social innovations that are dramatically improving opportunities for children, families, and communities. This initiative will support novel solutions in areas such as education, workforce development, public health, community development, and poverty alleviation” (Deloitte, 2013, p.51).

“We clearly have the best network around the world; operating in 157 countries where we have the skills and capabilities to really *deliver* all of our services to our clients regardless of where they want to operate” (PwC, 2013, p.4).

The supply of insight as output in knowledge work

Particular to knowledge rhetoric on insight, there is a difference between input and output. Although being rhetoric, it is relevant to our understanding of knowledge work since this finding is found inductively. This means that insight as input and output of knowledge work is used already used in practice. The following quotes illustrates the finding of insight as output of knowledge work:

“Deloitte Analytics Institute Asia (DAI), part of Deloitte Southeast Asia, collaborated with the telecommunication services provider *to develop* actionable insights from raw location data” (Deloitte, 2013, p.33).

“We’re helping people ask the right questions *to develop* collective insights and create a context for progress” (PwC, 2013, p.38).

“The insights and quality services *we deliver* help build trust and confidence in the capital markets and in economies the world over” (EY, 2013, p.3).

“The report looks out to 2030 and predicts what the world will look like as a result of new frameworks and collaboration among business, governments and traditional NGOs to find solutions to large societal challenges. It synthesizes more than 200 major pieces of academic research and *brings together* insights from 80 leading experts worldwide as well as a series of strategic workshops” (KPMG, 2013, p.17).

Knowledge sharing in knowledge work

Another finding of this study echoes writings on knowledge work, and knowledge management, of for example Jonsson (2012). That finding is knowledge rhetoric of knowledge “sharing”. Jonsson in her book on knowledge transfer and knowledge management stresses the importance of knowledge sharing in successful knowledge work. Knowledge “sharing” is yet another nuance in knowledge rhetoric. The following quotes illustrates knowledge “sharing” as a way of supposedly supplying knowledge:

“These international ambassadors promote global, As One behavior by *sharing* leading practices, knowledge, and skills across the network” (Deloitte, 2013, p.40).

“As members of the PwC network, PwC firms *share* knowledge, skills and resources” (PwC, 2013, p.52).

“So we have to take the great knowledge and benefits of a global organization to the local markets through *sharing* knowledge, providing resources and investing in technology that enables our teams to better serve our clients in their local communities” (EY, 2013, p.54).

5.2. The Cosmological strategy of knowledge rhetoric

At face value, supply would perhaps be expected to be a cosmological argument. With this line of thought the supply of knowledge would seem natural and “according to ‘immutable’ laws of economics” (Suddaby & Greenwood, 2005, p.46) since there is a constructed demand. However, there is very little elaboration on where the supposed supply of knowledge comes from. Therefore the emphazie of knowledge rhetoric is not on where knowledge comes from or what it is, like a cosmological argument in theology where creation is seen as an argument

for the existence of God. Instead, the emphasis is in line with Alvesson (2004, p.72), who writes that “it is extremely important for those claiming to be knowledge-intensive to nurture an image of being so”. The Teleological strategy of the supposed demand and supply of knowledge therefore becomes the supporting logic to the Cosmological strategy with an emphasis of being knowledgeable.

I found three ways in which the “Big Four” practice knowledge rhetoric nurturing an image of being knowledgeable. The first way is knowledge rhetoric of the organization itself being knowledgeable, where there is a strong emphasis of having or possessing knowledge. In Alvesson’s (2004) classification of levels of image management this is at the Meso or Organizational level. The second way is organizational members being knowledgeable, in having or possessing knowledge. The importance here is not the organizational members themselves as individuals, instead this is organizational image management using rhetoric of its representatives being knowledgeable. Rhetoric of representatives being knowledgeable is an extra layer in projecting the organization as thoroughly knowledgeable. Through the lens of Alvesson’s (2004) levels of image management this is Organizational level image management of Micro level behavior. Since the reports are curated and published by the “Big Four” it becomes Organizational level image management, even if organizational members are referred to. The third way in which the “Big Four” practice knowledge rhetoric nurturing an image of being knowledgeable is through rhetoric of products and services. Again, according to Alvesson’s (2004) levels of image management this is at the Organizational level.

5.2.1. The organization being knowledgeable

After the rhetorical stage is set with rhetoric of the supposed demand and supply of knowledge, the overarching goal of the “Big Four’s” knowledge rhetoric becomes clearer. The overarching goal of the “Big Four” is on claims of possession of knowledge projecting an image of being knowledgeable. Once again the five knowledge key words knowledge, skills, experience, understanding, and insight are used as facets of persuasion in projecting that image. The following quotes illustrates the use of “knowledge” as means of persuasion:

“*Deloitte’s* knowledge of our industry and of country markets, regulations, and cultures has been invaluable to our expansion,” according to a Toyota Motor executive” (Deloitte, 2013, p.31).

“Contributing *our* skills and knowledge as part of the solution to critical issues like total impact measurement is an important part of our network corporate responsibility strategy” (PwC, 2013, p.16).

“We were one of the first to offer services to Real Estate Investment Trusts ... As a result, our clients — the companies that run these trusts — place a premium on *our* deep industry knowledge of both real estate and financial services” (EY, 2013, p.34).

“For me, there is no question that we absolutely can, and frankly should, use *our* knowledge and resources to deliver more than a binary report” (KPMG, 2013, p.5).

In the quotes the importance is on “our”, or using the organizations name in connection to knowledge rhetoric. Quite often, such in the quote from PwC different types of knowledge rhetoric key words co-occur. Explaining the co-occurrence of knowledge rhetoric key words is a limit to this study, since it is out of scope, but can be fruitful as exploration in further studies.

The organization being skilled

Skills many times are at the center of knowledge rhetoric. The following quotes will illustrate a continued emphasis on “our” skills in the “Big Four”, but with a slight variation:

“As One—combining *our* skills and work in teams across geographic, functional, and business borders to strengthen member firms’ professional services and deliver a market-leading client service experience” (Deloitte, 2013, p.10).

“We set out our strategic intent as follows: ... Being a catalyst for change, which is about using *our* skills, voice and relationships to work with others and influence activities that make a difference, create change and have a lasting impact on the world around us” (PwC, 2013, p.12).

“For our people, My Competencies isn’t just an internal profiling tool. It allows us to develop *our* skills also by working on projects that we wouldn’t otherwise have access to” (EY, 2013, p.67).

“More frequently professionals are also engaged by clients for strategic discussions and planning. KPMG *possesses* a set of resources which in most cases cannot be matched by other consulting organizations, and clients appreciate not only execution skills and technical depth, but our ability to challenge them – to ask the right questions and to have an opinion” (KPMG, 2013, p.7).

KPMG practice rhetoric of possessing skills and claims: “which in most cases cannot be matched by other consulting organizations”. This resonates with the writings on power by Foucault (2002). KPMG, like the other three of the “Big Four”, heavily practice knowledge rhetoric but not to be seen as equal or in a neutral way. Instead the goal is using knowledge rhetoric to create positional power, which entails separating themselves through rhetoric and creating a relational distance between them and the other three of the “Big Four”.

The organization being experienced

Experience is also at the core of knowledge rhetoric. What is interesting to note in the following quotes is that experience has three mechanisms. First, experience is used in elaborating how experience supposedly goes into knowledge work shown in the quote by Deloitte. Second, experience signals the ability to perform more knowledge work illustrated by the quotes of EY and KPMG. Third, experience projects an image of being knowledgeable which all of the following quotes have in common. The quote from PwC illustrates this point in that PwC is making a generalization about the “vast majority of companies” which makes them seem knowledgeable, as they claim to have experience to speak about other organizations from an elevated bird’s eye view.

“*Deloitte* played a vital role in its successful delivery, from product selection through to implementation, bringing experience, capability, and an understanding of the chosen technology” (Deloitte, 2013, p.34).

“In this complex and shifting global tax environment, *PwC*’s experience shows that the vast majority of companies have been genuine in their efforts to comply with existing laws” (PwC, 2013, p.49).

“*Our* experience with the global mining and metals sector helped us share unique industry insights, such as how other steel manufacturers were dealing with the economic downturn or managing their risk” (EY, 2013, p.29).

“*KPMG*’s experience in the Africa region and emerging markets and ability to apply global leading practices to these high-growth markets contributed to MTN’s confidence for this new assignment” (KPMG, 2013, p.15).

The organization being understanding

The word understanding illustrates interesting aspects of knowledge rhetoric as well. In appearing knowledgeable, understanding can be used as in self-knowledge, as well as in elaboration of how understanding goes into knowledge work, and in signaling to its stakeholders the supposed ability and appeal to perform more knowledge work. The quote from Deloitte shows knowledge rhetoric of how understanding supposedly goes into knowledge work:

“*Deloitte* played a vital role in its successful delivery, from product selection through to implementation, bringing experience, capability, and an understanding of the chosen technology” (Deloitte, 2013, p.34).

The quotes from PwC and EY illustrates how knowledge rhetoric of understanding is about self-knowledge:

“We are conscious of the impact all our actions make on the environment, communities and markets in which we live and do business. *We* are realistic enough to understand that we don’t get it right all the time, but are committed to constantly striving to manage these impacts as positively as possible” (PwC, 2013, p.8).

“*We* understand our obligation to look beyond our self-interest and engage with the world” (EY, 2013, p.48).

The quote from KPMG illustrates how knowledge rhetoric of understanding is about signaling to its stakeholders the supposed ability and appeal to perform more knowledge work:

“**KPMG** understands Africa – with offices in 33 African countries – offering a deep understanding of doing business on the continent” (KPMG, 2013, p.10).

The organization being insightful

Insight and to be insightful seems to be the most desirable in knowledge rhetoric. Earlier in the analysis, knowledge rhetoric of insight described insight as both input and output in knowledge work. None of the other knowledge key words in knowledge rhetoric seems to be sought to include so much, and also to such a degree to be an aspired claim of knowledge rhetoric claims. In other words it seems that insight, and to be insightful is the present Holy Grail in knowledge rhetoric. The following quotes from the “Big Four” will illustrate the centrality of insight. Deloitte, and PwC identifies very closely with insight and how it supposedly is closely connected to delivering their services and what they do:

“In the past year, **Deloitte** continued to successfully combine creativity and industry knowledge with strategic insight and analytics to deliver a growing number of innovative solutions to member firm clients” (Deloitte, 2013, p.33).

“This enables **us** to provide them with research-led insights that help them understand and manage the levers that foster trust with different stakeholders, and to equip them with models that enhance the way they deal with and communicate on trust issues” (PwC, 2013, p.38).

The quotes from EY, and KPMG illustrates that knowledge rhetoric of insight is so important that it is used as part in purpose and value statements:

“The insights and quality services **we** deliver help build trust and confidence in the capital markets and in economies the world over” (EY, 2013, p.3).

“*We* seek the facts and provide insight: By challenging assumptions and pursuing facts, we strengthen our reputation as trusted and objective business adviser” (KPMG, 2013, p.33).

5.2.2. Organizational members being knowledgeable

The analysis also shows that knowledge rhetoric is about organizational members being knowledgeable. The question is why, since the overall goal of knowledge rhetoric is to appear knowledgeable? Does this mean a diversion, and diluting of that aim for the organization? On the contrary, the opposite is true. What will be seen in the quotes is that the focus is not really on the individuals. Most frequently the focus is not on any single individual, but on organizational identifiable groups. This instead strengthens the projection of being knowledgeable, and widens the scope of persuasive means in knowledge rhetoric in making the organization appear more knowledgeable with the reflection of organizational members being knowledgeable. The quotes will also illustrate a slight variation in presentation between the “Big Four” in that they use different organizational group names such as “researchers”, “team”, and “professionals”:

“*DAI researchers* (explanation: Deloitte Analytics Institute) went a step beyond the state of the art in location analytics, incorporating knowledge of key locations, modes of travel between those locations (walking, driving, etc.), and near real-time prediction of customer movement for a variety of potential advertising and churn management applications“ (Deloitte, 2013, p.31).

“At PwC, we found *a professional team* with the knowledge and experience to cope with these challenges that can be considered unique in the history of the country” (PwC, 2013, p.51).

“Our account teams also have access to our global *EY Knowledge team* — researchers, analysts and benchmarking professionals — to turn information into useful knowledge” (EY, 2013, p.21).

“*KPMG professionals* are helping clients navigate and benefit from these trends, utilizing a combination of knowledge and skills, global reach and perspectives, along with leading-edge tools and services” (KPMG, 2013, p.7).

Organizational members being skilled

Projecting organizational members as knowledgeable is also visible in knowledge rhetoric of organizational members being skilled. This is still Organizational level image management, and not Micro level image management. The reason is that the reports of the “Big Four” are curated and published on behalf of its management. This curating of the reports entails choosing whom, and in what way they should appear knowledgeable, while reflecting back on the bigger image of the organization being knowledgeable. The following quotes from the “Big Four” will illustrate that the organization is free to make the choice of who to appear knowledgeable in Deloitte choosing two professional groups, PwC generally mentioning “our people”, EY choosing an individual, and KPMG using rhetoric of “professionals”. At the same time notice that it is not really to shine the full light on either the individual or the group, but it is in the context of the organization and its goals.

“Skilled and experienced Deloitte *lawyers and tax specialists* work together with other Deloitte professionals in consulting and financial advisory to guide clients in a coordinated way around the world” (Deloitte, 2013, p.30).

“We’re shifting our focus away from general volunteering activities towards volunteering that uses *our people’s* skills and experience to help non-profit organisations (NPOs) achieve their goals” (PwC, 2013, p.17).

“We expect our people to go to great lengths to serve our clients. Some of our people take that more literally than others. For *Tomas Menezes*, a senior manager from our Belo Horizonte office, it meant a 24-month secondment to our Mining & Metals Center in Sydney to polish his skills to help Usiminas, one of Brazil’s largest public companies and the largest flat steel producer in Latin America” (EY, 2013, p.28).

“KPMG *professionals* are helping clients navigate and benefit from these trends, utilizing a combination of knowledge and skills, global reach and perspectives, along with leading-edge tools and services” (KPMG, 2013, p.7).

5.2.3. Products and services of the organization being understanding

Part of the available means of persuasion in knowledge rhetoric is also to emphasize products and services of the organization as being understanding. This is perhaps easier to distinguish as Organizational level image management than organizational members being knowledgeable. Here management again widens the scope of knowledge rhetoric to persuade that products and services can be knowledgeable, supporting the overall goal which is reflecting back on the organization being knowledgeable. We can see in the quotes from Deloitte, PwC, and EY that the appeal is to clients for their support in buying their services. The quote from KPMG illustrates a slight variation in speaking indirectly to both employees, and clients in that their product and services are knowledgeable, thus showing that they seek support from multiple stakeholders.

“*International Expansion Services*, helps clients understand not only the tax climate in a new market, but it also leverages Deloitte’s vast network to offer advice on infrastructure, government incentives, employment and immigration policies, and other key considerations” (Deloitte, 2013, p.30).

“Through insights gained from this work, PwC has developed *Total Impact Measurement & Management (TIMM)*, a new framework for strategic decision-making which enables businesses to develop a better understanding of the social, tax, environmental and economic impacts of their activities while making a profit” (PwC, 2013, p.16).

“New products such as *Transaction Diligence* — our issues- focused, integrated due diligence approach — are changing the way our clients see us as they better understand the breadth of strategic advice we can offer” (EY, 2013, p.27).

“Our *Global People Survey* is just one part of a determined effort to listen to KPMG people around the world, to better understand their views and to learn how KPMG

can continue to develop opportunities and working environments demanded by the world's most talented business professionals" (KPMG, 2013, p.25).

5.3. The Ontological strategy of knowledge rhetoric

Due to the ambiguous social construction of knowledge, there is an ontological leap in supposedly supplying knowledge and nurturing an image of being knowledgeable. I theorize this ontological leap as the Ontological strategy of knowledge rhetoric. According to Suddaby and Greenwood (2005, p.46) an ontological reasoning involves "statements based on a priori premises about what can or cannot co-exist". Unlike for example water where molecules can be inspected to match the definition of water as H₂O, knowledge is ambiguous and much harder to inspect and measure. Without a clear definition and measurements, it is therefore hard to inspect exactly how the "Big Four" supposedly supply their knowledge. There is therefore a built in ontological leap in knowledge rhetoric of being knowledgeable. If we believe that the "Big Four" supply knowledge, even though it is hard to inspect exactly how and in what way, it is credible to believe their claims of being knowledgeable. If we doubt whether the "Big Four" really supply knowledge, their knowledge rhetoric of being knowledgeable falls apart.

5.4. The Value-based strategy of knowledge rhetoric

While analyzing the reports of the "Big Four", other themes than teleological, ontological, and cosmological emerged. These other themes that emerged were more easily distinguished as "the imprints of a sender trying to project a certain impression to an audience" (Alvesson, 2004, p.71) than perhaps the others. In essence they felt very rhetorical with limited theorization. The themes are the spatiality of knowledge and understanding, the fit of skills, and international experience, which the "Big Four" use in unison. What knowledge rhetoric strategy supports this rhetoric? Going back to the choice of firms, Alvesson (2004) concludes a list of characteristics of knowledge-intensive firms with:

"All this means a change of focus from the knowledge-intensive to the knowledge-claim-intensive. In a sense I see the latter term as slightly more illuminating and novel, and perhaps a more productive focus for understanding the situation and

success elements of the organizations belonging to the category of KIFs” (Alvesson, 2004, pp.239-40).

Although the themes of spatiality, fit, and internationalism certainly are part of constructing an image of being knowledgeable there is more to them. They resonate with the core of Alvesson’s (2004) argumentation that knowledge-intensive firms are characterized by their knowledge-claim-intensiveness. Why is that? The reason is that there is a Value-based knowledge rhetoric strategy behind this knowledge rhetoric. According to Suddaby and Greenwood (2005) a Value-based strategy is ”an emphasis of values” and that ”our values are better than theirs” (Suddaby & Greenwood, 2005, p.56). The knowledge rhetoric themes of spatiality, fit, and internationalism are meant to differentiate by emphasizing the value and superiority of knowledge. This study finds that all of the “Big Four” use a Value-based knowledge rhetorical strategy.

5.4.1. The spatiality of knowledge and understanding

There is a particular fondness for spatial expressions in knowledge rhetoric among the “Big Four”. It made me visualize viral images circulating on the Internet on different topics starting with ‘when in doubt – do this or that’ applied to knowledge rhetoric as ‘when in doubt - say that your knowledge is deep’. Even if it would seem funny, it is however no laughing matter. The spatiality of knowledge in knowledge rhetoric is practiced to gain vital support from stakeholders. The “Big Four” all practice knowledge rhetoric of “deep” to emphasize their knowledge as better which will be illustrated by the following quotes:

“Deloitte’s mission is to influence those activities through leadership, insight, expertise, problem-solving skills, and *deep* knowledge of our globalized marketplace” (Deloitte, 2013, p.6).

“Overall, the proposed merger highlighted the need for the help and support of a strategic partner Southwest had come to trust: someone that understood Southwest’s culture a proven champion of Southwest’s strategic initiatives, and a seasoned advisor with *deep* understanding of the airline’s business” (PwC, 2013, p.42).

“The strength of our global reach is balanced with *deep* local knowledge” (EY, 2013, p.20).

“KPMG’s Global Opportunities (GO) program allows professionals the chance to work overseas in one of the network’s 155 countries on a short-term project or longer term secondment to enhance their professional skills while building a *deeper* understanding of international business” (KPMG, 2013, p.25).

5.4.2. The fit of skills

Another aspect of knowledge rhetoric under the Value-based strategy is rhetoric of the fit of skills. Knowledge rhetoric of the fit of skills is about right or wrong. As will be illustrated in the following quotes the most frequent expression is the “right” skills, with Deloitte illustrating a slight difference in rhetoric of “appropriate” skills:

“We bring *appropriate* skills and capabilities to every client assignment.” (Deloitte, 2013, p.60).

“The global strength and reach of our network means that we have the right people, with *the right* skills and capabilities on the ground” (PwC, 2013, p.43).

“In the past, finding the people with *the right* skills often involved looking through hundreds of employee CVs” (EY, 2013, pp.66-67).

“We have brought together *the right* set of skills from KPMG firms globally” (KPMG, 2013, p.15).

These quotes speak back to theory in two important ways. The first is on image management and the writings of Goffmann.(1959, p.24) who writes that “society is organized on the principle that any individual who possesses certain social characteristics has a moral right to expect that other will value and treat him in an appropriate way. Connected with this principle is a second, namely that an individual who implicitly or explicitly signifies that he has certain social characteristics ought in fact to be what he claims he is. In consequence, when an individual projects a definition of the situation and thereby makes an implicit or

explicit claim to be a person of a particular kind, he automatically exerts a moral demand upon the other, obliging them to value and treat him in the manner that persons of this kind have a right to expect". Since the "Big Four" signify that they supposedly provide the "right" and "appropriate" skills, as opposed to the slightly off, or wrong skills, they claim to be knowledgeable, and so more than others. In doing so the "Big Four" thereby exert a moral demand upon others to be treated like a knowledgeable person. In projecting an image of being knowledgeable and striving to separate themselves from others, more than image management is involved. It is also a matter of power, where the goal is in achieving favorable relations of power compared to the others. This echoes that discourse which rhetoric is based on create relations "between them" as Foucault (2002, p.81) writes.

5.4.3. International experience

International experience is also common knowledge rhetoric among the "Big Four" signifying something desirable and thus enhancing the projection of being knowledgeable. In the quote by Deloitte, rhetoric of both the Teleological strategy as well as the Value-based strategy is present in the same sentence. Deloitte in this way pave the way for appearing knowledgeable by building credibility through the grand Teleological story of demand by writing that "clients also expect ... international experience". The quotes by PwC, and EY illustrate that demand for internationalism is already set, that it is desirable, and that they are associated with internationalism thus projecting an image of being knowledgeable.

"Clients also expect Deloitte leaders and teams to have *international* experience and global mindsets, making them able to serve clients well wherever they operate"
(Deloitte, 2013, p.40).

"As the business environment improves and we continue to invest in our mobility programme, we expect the level of *international* work experience opportunities for our people to rise" (PwC, 2013, p.31).

"As our clients continue to globalize, we expect cross-border service delivery to grow and form an increasing source of *international* experiences for our people"
(EY, 2013, p.55).

6. The workings of knowledge rhetoric

Based on the findings of this study the discussion will highlight three facets of knowledge rhetoric. First – how does knowledge rhetoric manifest itself? There was a striking similarity in knowledge rhetoric among the “Big Four”, therefore secondly - why the similarity? Finally – what role does knowledge rhetoric play in management?

6.1. The manifestation of knowledge rhetoric

The following chart summarizes the findings of knowledge rhetoric in this study.

Knowledge key words	Rhetorical strategies			
	Teleological	Ontological	Cosmological	Value-based
Knowledge	Supply	Supplier	Possession	Spatiality
Skills	Supply	Supplier	Possession	Fit
Experience	Supply	Supplier	Possession	International
Understanding	Demand, Supply	Supplier	Possession	Spatiality
Insight	Demand, Supply	Supplier	Possession	

Chart 1: Knowledge rhetoric

The practice of knowledge rhetoric revolves around the five knowledge key words: knowledge, skills, experience, understanding, and insight. Respectively these five knowledge key words are theorized being supported by four the rhetorical strategies Teleological, Ontological, Cosmological, and Value-based. The Teleological strategy uses the topos of the market and the market forces of demand and supply. The Ontological strategy is based on an ontological leap, that since the “Big Four” supply knowledge they must also be knowledgeable. The “Big Four” further engages in knowledge rhetoric by emphasizing their possession of knowledge that they supposedly supply. Further constructing an image of being knowledgeable the “Big Four” use a Value-based strategy of knowledge rhetoric, in this way stressing their better and superior knowledge.

This study confirms Alvesson’s (2004, p.72) claim that “it is extremely important for those claiming to be knowledge-intensive to nurture an image of being so”. This study also adds to Cheney et al. (2004) claim that the story of the market is a frequently used as topos in private organizations. However, while reflecting on the analysis, I noticed that one theme was missing. A hint to this missing theme is given in a quote from PwC:

“We are realistic enough to understand that we don’t get it right all the time, but are committed to constantly striving to manage these impacts as positively as possible” (PwC, 2013, p.8).

A somewhat humble message is given that they “don’t get it right all the time”. How do we understand this? According to Alvesson (2004), one of the characteristics of KIFs is the ambiguity of knowledge work:

“Knowledge work is characterized by a high level of ambiguity in input, process, and output: knowledge may play a more limited and less robust role in work and for results. This means that we view the knowledge-intensive as ambiguity-intensive” (Alvesson, 2004, p.237).

For all the manifestations of knowledge rhetoric shown in this study, ambiguity is not one. Why so? For one, all of the “Big Four” are very large organizations with many assignments. It is not hard to imagine that out of the vast number of assignments there will be those that turn out exceptionally well, which in turn can be curated and highlighted in the annual reports. This is not to say that most fail, but that the “Big Four” have a selection at hand. However, the overarching reason for not including ambiguity in their knowledge rhetoric is to appear rational, nurturing an image of being knowledgeable. In projecting an image of being rational-knowledgeable rather than ambiguous-knowledgeable they exert a moral demand on others obliging them to value and treat them “in the manner that persons of this kind have a right to expect” (Goffmann, 1959, p.24). At the same time this means implicitly forgoing “all claims to be things he does not appear to be and hence forgoes the treatment that would be appropriate for such individuals” (Goffmann, 1959, p.24). This is important to note. Imagine being in the presence of convincing a client of buying a particular service. Would it then be favorable to be seen a rational and hence logical as well as knowledgeable, or knowledgeable but ambiguous in that ‘we don’t get it right all the time - so let us hope it works out this time’? It would be better to be seen as rational, and not ambiguous in this case.

In the analysis nurturing an image knowledgeable was also mentioned as no race of humility, or just appearing knowledgeable, rather it was to appear so in relation to the others. In this way knowledge rhetoric is important to power in that being seen as knowledgeable creates

distances of power through the use of rhetoric. A limit of this study however, is that it captures knowledge rhetoric only in this moment in time (Hardy & Philips, 2004). This study can therefore not show how knowledge rhetoric or power distances change over time.

6.2. The similarity of knowledge rhetoric

Below is a chart that illustrates the similarity of knowledge rhetoric in the “Big Four”.

	Deloitte	PwC	EY	KPMG
Knowledge				
Teleological	Supply	Supply	Supply	Supply
Ontological	Supplier	Supplier	Supplier	Supplier
Cosmological	Possession	Possession	Possession	Possession
Value-based	Spatiality		Spatiality	Spatiality
Skills				
Teleological	Supply	Supply	Supply	Supply
Ontological	Supplier	Supplier	Supplier	Supplier
Cosmological	Possession	Possession	Possession	Possession
Value-based	Fit	Fit	Fit	Fit
Experience				
Teleological	Supply	Supply	Supply	Supply
Ontological	Supplier	Supplier	Supplier	Supplier
Cosmological	Possession	Possession	Possession	Possession
Value-based	International	International	International	
Understanding				
Teleological	Demand, Supply	Demand, Supply	Demand, Supply	Demand, Supply
Ontological	Supplier	Supplier	Supplier	Supplier
Cosmological	Possession	Possession	Possession	Possession
Value-based	Spatiality	Spatiality	Spatiality	Spatiality
Insight				
Teleological	Demand, Supply	Demand, Supply	Demand, Supply	Demand, Supply
Ontological	Supplier	Supplier	Supplier	Supplier
Cosmological	Possession	Possession	Possession	Possession

Chart 2: The similarity of knowledge rhetoric in the “Big Four”

The conformity of knowledge rhetoric in the “Big Four” is striking. The “Big Four’s” knowledge rhetoric is centered around the five knowledge key words: knowledge, skills, experience, understanding, and insight, They all practice the four rhetorical strategies Teleological, Ontological, Cosmological, and Value-based. Why the similarity? In the theory section under Institutional theory the question of similarity was covered. Powell and

DiMaggio (1983) names the forces behind similarity in organizations Institutional isomorphism. Institutional isomorphism is the process, which creates similarity in organizations through either coercive, mimetic, or normative pressure. How does this apply to knowledge rhetoric and the “Big Four”? According to Powell and DiMaggio (1983) professionalization is a normative isomorphic force. This force affects the “Big Four” due to their many professionals. Accountants and lawyers are two of these professional groups that dominate the “Big Four”. Both of these fields have typical University educations, with set requirements of accreditation. With a high degree of professionalization in a field Powell and DiMaggio (1983) predicts that “the greater the amount of institutional isomorphic change”. DiMaggio and Powell (1983) as previously mentioned in the theory, explains what the normative isomorphic force of professionalization leads to:

“Organizational fields that include a large professionally trained labor force will be driven primarily by status competition. Organizational prestige and resources are key elements in attracting professionals. This process encourages homogenization as organizations seek to ensure that they can provide the same benefits and services as their competitors” (DiMaggio & Powell, 1983, p.154).

Professionalization as an isomorphic force is driven by status and prestige, which in turn drives the process of similarity. This explains why knowledge rhetoric among the “Big Four” is so similar. The image of being knowledgeable through the use of knowledge rhetoric drives status and prestige, which is important to professional groups, which in turn increases the similarity.

It is also likely that mimetic isomorphism is in play. Mimetic isomorphism is driven by uncertainty, and the response to uncertainty is modeling (DiMaggio & Powell, 1983). In analyzing the reports of the “Big Four”, the one organization that practiced knowledge rhetoric the most frequent was Deloitte. In fact, the number of instances of the five knowledge key words was more than twice that of any of the other three of the “Big Four”. Deloitte is also the biggest of the “Big Four” in terms of employees and revenues, and may very well be a source of uncertainty for the other three of the “Big Four”, causing them to follow suit in practicing knowledge rhetoric. This is also credible from the perspective that discourse, which rhetoric draws on, can affect power over time (Hardy & Philips, 2004). Therefore, modeling may very well be the case by PwC, EY, and KPMG in making sure that they are in the same

'boat' as Deloitte, not to be seen as less knowledgeable, and this way let Deloitte get the hold of knowledge rhetoric as a source of power.

6.3. The role of knowledge rhetoric

Professionalization was identified as a normative isomorphic source explaining the similarity of knowledge rhetoric in the "Big Four", but what role does knowledge rhetoric play in management? According to DiMaggio and Powell (1983) status competition is a motivator in normative isomorphic pressure of professionalization. In other words: it matters to look good. In what way does it matter to look good and to whom? To look good entails the struggle of legitimacy. Legitimacy in turn involves justifying claims for external support (Scott, 1991). Having external support from stakeholders is essential for the survival and prosperity of an organization. Therefore knowledge rhetoric is used by the "Big Four" in seeking support from their stakeholders.

What then may be the implication of knowledge rhetoric in connection to some of the "Big Four's" stakeholder groups? One important stakeholder is the government. For the "Big Four" the support of the government is essential. To a large degree the "Big Four" has the government to thank for enjoying its privileges. With the decree from the government that organizations should be audited, the "Big Four" have their biggest source of revenue. The "Big Four" are contingent on government for their niche, which could be taken away by making mandatory audit, government controlled. In practicing knowledge rhetoric the "Big Four" construct a rational account of their work revolving around knowledge. With knowledge rhetoric they carefully construct an image of being knowledgeable, with superior knowledge in the fields that they operate in. In this way the "Big Four" justify their existence as auditors, and providers of other services.

Clients are also important stakeholders. They pay the "Big Four's" fees, which in KIFs can be "seen as very expensive and as not always delivering substantial results" (Alvesson, 2004, p.74). The practice of knowledge rhetoric constructs the image of being knowledgeable, which gives a rational account of supposed knowledge being poured into client assignments. In this way knowledge rhetoric legitimates their high fees.

Current and future employees are other important stakeholders. The majority of current and future employees are professionals such as accountants and lawyers. Since most of them belong to professional groups they will be susceptible to status and prestige. DiMaggio and Powell (1983, p.154) state that “organizational prestige and resources are key elements in attracting professionals”. The image of being knowledgeable that knowledge rhetoric constructs adds to status and prestige. In this way knowledge rhetoric legitimizes the “Big Four” as prestigious employers, desirable to work for.

7. The future of knowledge rhetoric

7.1. Contribution

The first research question asks: “How does knowledge rhetoric construct an image of being knowledgeable in the “Big Four” consulting firms?” The analysis showed that knowledge rhetoric revolves around the five key words: knowledge, skills, experience, understanding, and insight. The analysis also yielded the theorization of four rhetorical strategies adapted from Suddaby and Greenwood (2005). These four rhetorical strategies of knowledge rhetoric are Teleological, Ontological, Cosmological, and Value-based.

The second research question asks: “How do we explain the similarities and differences in knowledge rhetoric?” The analysis showed that there were striking similarities in knowledge rhetoric practiced by the “Big Four”. These similarities are caused by normative isomorphic force of professionalization. Professionalization acts a normative isomorphic force in that the image of being knowledgeable that knowledge rhetoric constructs is desirable. A desirable image becomes an object of status and prestige, which is important to professional groups. It is also possible that knowledge rhetoric has mimetic isomorphic influence. When a particular organization in a field start practicing knowledge rhetoric they gain discursive power over knowledge rhetoric, which makes them able to use the language of knowledge rhetoric to appear even more knowledgeable, and with more credibility than the others. The only main difference identified in the analysis was the use of synonyms.

The scholarly contribution of this study in answering the two research questions is threefold. In showing how knowledge rhetoric constructs an image of being knowledgeable, and that it is at the very core of KIFs it contributes to the field of knowledge management. Since the core of KIFs is rhetoric-claim-intensiveness rather than knowledge-intensiveness, the focus of knowledge management should also be on understanding and managing knowledge rhetoric. The second contribution of this study is in understanding knowledge work. Although being rhetoric, this study finds that the use of language to describe knowledge work centers on the five knowledge key words knowledge, skills, experience, understanding, and insight. This study also showed how these key words constructs understandings of knowledge work such as insight, with rhetoric of supposedly being both input and output in knowledge work. The third contribution of this study is to the field of management studies in showing that knowledge rhetoric is practiced in the quest for legitimacy. Knowledge rhetoric is therefore

important to management studies in showing that knowledge rhetoric is an important means for management in seeking support from its stakeholders.

The practical contribution of this study speaks to several beneficiaries. For one this study can help practitioners of corporate communication. The conceptualization that knowledge rhetoric centers on five knowledge key words, and is supported by four rhetorical strategies can be used as tools for practicing and developing knowledge rhetoric in practice. Management in KIFs can also benefit in understanding that the reason for practicing knowledge rhetoric is justifying vital support from its stakeholders. In this way knowledge rhetoric is an important means in management. This study can also be of help to those who want to present their knowledge for example when applying for a position in a KIF. By focusing on knowledge rhetoric centering on knowledge, skills, experience, understanding, and insight it may contribute to greater resonance in job applications. Similarly the conceptualization of knowledge rhetoric in this study can provide a shared understanding among present employees in KIFs of how to present claims of knowledge. Human Resource professionals can also benefit in matching available positions with candidates. Candidate requirements can be developed centering on knowledge, skills, experience, understanding, and insight. These requirements can be communicated using knowledge rhetoric, and matched with applicants' claims of knowledge corresponding to requirements.

7.2. Limitations

One limitation in aligning research to a constructionist paradigm is that this study is *a* way of seeing without claiming to be *the* way of seeing things. Under a non-realist research paradigm there could be alternative ways of seeing and conceptualizing knowledge rhetoric. Another limitation as mentioned previously regards reflections on power as they are based on a study that captures a moment in time. Reflecting on how power relations might change over time and how these might affect the practice of knowledge rhetoric needs further studies over time. A third limitation lies in the method of document analysis. Document analysis does not shed understanding on knowledge rhetoric in everyday, or formal situations, where knowledge rhetoric is practiced verbally and not in written. These areas need further study. Due to time restriction a fourth limitation is that this study could not cover all aspects of the knowledge rhetoric found in the reports. There is therefore still more to find in applying document analysis to knowledge rhetoric. This therefore needs further study. A final limitation is the

choice of firms, which limits the transferability across a variety of contexts. The choice of firms included only four firms that dominate the audit industry. More studies are needed in other contexts to show the transferability of the findings of this study to other contexts.

7.3. The double edge of organizational legitimacy

Another consideration worth mentioning is that I have unpacked knowledge rhetoric, with guidance from my supervisor. In doing so, I have made many choices and theorizations along the way, and in being a single author that means that this study is a product of my consciousness. At the completion of this study, perhaps what is even more interesting is what I was not conscious of when I made those choices and theorizations. For me that would of course be hard to say unless those notions have now been realized by my consciousness at the end of the research process. Of that I am not sure. What I can reflect on once again is my pre-understanding. I stated previously “I do not have any particular positive or negative conscious connotation in relationship to any of the “Big Four”, but I do have experiences, and these experiences were part of my present familiarity with the organizations”. I may therefore add that I now have more experience of the “Big Four” in studying their rhetoric material. My reaction was also reflected on previously when I wrote “numerous statements of leadership, excellence, and elitism ... scared me a bit at first ... and then annoyed me because for all their claims they cannot all be true. They cannot all lead and be the best, at all things, all the time. I took a step back and saw it as rhetoric, and what the “Big Four” perhaps aspire to be, or think is beneficial to be seen as”. The present experience to be added to my pre-understanding is therefore that the rhetorical material of the “Big Four” made me take a stand. It was an emancipatory experience for me, and at the same time a warning to the “Big Four”. The warning lies in that there is a double edge to organizational legitimacy (Ashforth & Gibbs, 1990). If the “Big Four” tries to hard and it is therefore becomes obvious that their claims cannot be true, the quest for legitimacy appears like theater. In doing so the “Big Four” risk “being perceived as precisely the opposite; manipulative and illegitimate” (Ashforth & Gibbs, 1990, p.177). I would not say that I take such a strong view as Ashforth and Gibbs, but it is a warning not to overdo it.

7.4. Is knowledge rhetoric good or bad?

Is the isomorphic process of knowledge rhetoric good or bad? It depends if knowledge rhetoric will enhance our understanding of knowledge and knowledge work, or not.

Knowledge is notoriously hard to define both theoretically and in empirical description (Alvesson, 2004). Therefore, on the one hand, knowledge rhetoric has the potential of being a means of unpacking knowledge and knowledge work. An increasing focus on knowledge rhetoric may spur revealing understandings of what knowledge, and knowledge work is about, that generate greater resonance than today. On the other hand, there are warning signs in knowledge rhetoric. The warning signs concern several findings of this study. One of these findings was the lack of ambiguity in knowledge rhetoric. According to Alvesson (2004) ambiguity is ubiquitous to knowledge work. Since it is, knowledge rhetoric leaving out ambiguity as in the case of the “Big Four” may not be fair to stakeholders. Clients may not be aware of the role of ambiguity in knowledge work fostering unrealistic expectations. The same is true for employees and future employees in their identity regulation. Employees or future employees may feel that they are not able to live up to the constructed image of being knowledgeable, without the ambiguity.

Another warning sign is the missed opportunity in making the ontological leap of being a supplier of knowledge and hence being knowledgeable. The ontological leap is a missed opportunity in that it is not very revealing. In the interest of substance, defining knowledge or more precisely describing how knowledge goes into knowledge work would lead to greater understanding.

A third warning sign in knowledge rhetoric is in the Cosmological strategy claiming possession of knowledge. There is no inherent problem in having knowledge, but if the major strategy is appearing knowledgeable, then there is a positional aspect to knowledge rhetoric. Since knowledge is not clearly defined or empirically described, coupled with the positional value of appearing knowledgeable, there is a risk in the pursuit of grandiosity. Alvesson (2013, p.8) defines grandiosity as “representing or loading phenomena in a way that makes them appear to be as attractive as possible, but within a framework of what seems to be reasonable”. The risk is using knowledge rhetoric as a popular means of generating attractiveness but moving away from understanding knowledge and knowledge work.

A fourth warning sign lies in the Value-based strategy of knowledge rhetoric. The more creative ways knowledge is emphasized as better or superior, the more the risk of a zero-sum game. The meaning of a zero-sum game is that advances in society are relational, so that “if everyone stands on tiptoe, no one sees better” (Hirsch, 1978, p.5). The risk is what already can be seen in the Value-based strategy, where basic descriptions of knowledge, such as knowledge, skills, experience, understanding, and insight are not enough. Since they have been widely adopted, an emphasis on “deep”, “international”, and “the right” type of knowledge, becomes standing on tiptoe.

The combined effects of the isomorphic process of knowledge rhetoric may be that knowledge rhetoric becomes widely spread among organizations. In the quest for legitimacy more and more organizations might feel impelled to practice knowledge rhetoric. In so doing there is a risk that quest for legitimacy creates a new rational institutional myth. A rational institutional myth will increase legitimacy, but not necessarily efficiency (Meyer & Rowan, 1991). The problem lies in that institutional myths may be adopted ceremonially by many organizations. If knowledge rhetoric were being adopted ceremonially there is the risk for cynicism, and it is hard to see how that would develop our understanding of knowledge and knowledge work. Rather a ceremonious adaptation would risk diluting our understanding of knowledge and knowledge work. Also in the process of knowledge rhetoric potentially becoming a rational institutional myth there is the risk of organizations loosing out on efficiency, instead of attending to needed practical activity. Knowledge rhetoric as a rational institutional myth would therefore in the short-term cause in-efficiency in organizations. However, on the other hand, knowledge rhetoric as an institutional myth may lead to long-run effectiveness in increased legitimacy, which entails more support and resources from stakeholders. More support and resources from stakeholders provides stability for the organization, and in this way is beneficial for long-run effectiveness.

The final considerations that knowledge rhetoric can be considered “good” or “bad” is not meant to discourage further study on knowledge rhetoric. Rather they illustrate that knowledge rhetoric could lead to short-term inefficiency, and could inflate grandiosity by revealing less. Scholars have a responsibility to reflect with a critical perspective on knowledge rhetoric if this would be the case. Discerning practitioners alike are cautioned to reflect on their practice of knowledge rhetoric. In considering knowledge as “good”,

practitioners can try to describe and define knowledge sensibly so that knowledge rhetoric increases our understanding of knowledge work.

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