Critical Perspectives on Accounting 99 (2024) 102647

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

The firm that would not die: Post-death organizing, alumni events, and organization ghosts

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ARTICLE INFO

Keywords:
Alumni
Deloitte Haskins & Sells
Hauntology
Organization ghost
Post-death organizing
Professional Service Firms

ABSTRACT

We show that alumni events, as settings where workplace identities and relationships reappear and are restaged, are not simply instruments to build and sustain commercially valuable networks. In some cases, they are also forms of post-death organizing for the purpose of celebrating and remembering defunct organizations. Based on participant observation of three annual lunches for alumni of the former accountancy firm Deloitte Haskins & Sells, and interviews with participants, organizers and non-participants, we show that, while alumni reveal an identification with the firm by the act of attending, their first-order motives are primarily social i.e. to meet old colleagues. The "dead" firm as an organization is an indistinct object for them. Yet notwithstanding the weak nature of their firm-based identity, in aggregate the seating arrangements at these lunches re-stage formal features of the dead organization simply from individual alumnus choices to sit with former colleagues. Far from being a trivial emergent outcome, our hand-collected seating plan data is suggestive of how organizations can have a "ghostly" afterlife via alumni events. This analysis establishes intersections between studies of professional service firm alumni events, post-death organizing and ghostliness and points to a broader agenda of enquiry into the afterlife of defunct organizations.

1. Introduction

"What, has this thing appeared again tonight?" (Macbeth Act 1, scene 1).

Organizations may cease to exist formally but they also live on in many different ways. For example, studies of post-death organizing reveal how work practices and field-logics which become widely diffused during the life of an organization, survive and can even be revived long after its demise (Walsh & Bartunek, 2011; 2012; Kroezen & Heugens, 2019). There are also material residues, including entire buildings, which can be repurposed. For example, in central London the iconic Prudential building is now partly an events venue; and old bank branches have become pubs and restaurants. Thus, it can be said that practices and artefacts often survive and are folded into new formal organizations, especially so in the case of mergers where personnel also transfer to the new entity. Many aspects of formally dead organizations have an afterlife, including of course former employees who get work elsewhere. This is not unusual. Thus, what are the more "formal" aspects of organizations which can be said to die and might they too also have some kind of afterlife?

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https://doi.org/10.1016/j.cpa.2023.102647
Received 11 September 2022; Received in revised form 20 June 2023; Accepted 6 July 2023
Available online 22 July 2023

In this paper we address this question in the setting of a specific alumni event, which we conceptualize as a case of post-death organizing. Our analysis and theorization are based on a longitudinal study of an alumni lunch for the staff and ex partners of the accountancy firm Deloitte Haskins & Sells (DH&S). It is an event that has been held annually in London since the firm DH&S ceased to exist formally following the merger in the UK with Coopers & Lybrand in 1990. Mergers like this are not unusual in the history of professional service firms. Indeed, they were quite frequent in the 1980s. The setting is also distinctive because the motives for attending are predominantly and purely social. Our data show that the revealed preference of participants is to meet former colleagues and reminisce, much as war veterans may do (Stanton et al. 1996). The event therefore has no apparent underlying business purpose.

Our study did not follow a smooth pathway (c.f. DeCelles, Howard-Grenville & Tihanyi, 2021) and involved a bricolage of different elements, not all of which remained salient (Boxenbaum & Rouleau, 2011) (See Methodological Appendix A for more details). From interviews and engagement with alumni, we became interested in the lunch as an observable case of post-death organizing involving considerable work by a dedicated committee, not least to allocate seating based on the stated preferences of the attendees. This committee enabled former colleagues, whose biographies overlapped during formative periods of their lives, to sit with each other at a lunch. In a further "conceptual leap" (Klag & Langley, 2013), our focus on the lunch event led to our key question: how might it reproduce features of the "dead" firm?

Using hand-collected data, we recreate and visualize (Langley & Ravasi, 2019) the seating plans for five selected annual lunches. We find that seemingly trivial individual choices about who to sit and socialize with for the event produce a non-trivial emergent aggregate effect, namely a collective seating arrangement which is a "map" of departmental and sub-departmental structures of the DH&S firm. This researcher-produced representation is not a precise map of the firm as it was at any particular time, since many different "vintages" of participant biography are combined. Nevertheless, some formal features of the firm which existed several decades ago become visible again in the seating arrangements, suggesting that such features somehow endure and can be restaged. In short, while attendees were vague in their own memories of the firm, their decision to attend reveals an identification with it, and their choices produce a collective memory or imprint of working relations and structures of the firm in a map of the seating plan.

We build on prior studies (e.g. Orr, 2014; Pors, 2016) to conceptualize these researcher-constructed maps of the dining room as "ghosts" of the dead organization. This earlier work explores ghostliness as something which is experienced by individuals *within* living organizations e.g. previous senior managers (Hunter & Baxter, 2021). In contrast, our study uses the DH&S event to show how the ghost *of* an entire organization can appear post-death as a product of relationships formed during its life. This organization ghost is fleeting, indistinct and not easily visible to the event participants themselves. It is also an outcome of considerable institutional work and maintenance by the event organizers. Overall, we suggest that alumni events provide useful settings to explore post-death organizing, organizational ghostliness and the fleeting and sporadic nature of work-based identities.

In the next section, we briefly describe the history of DH&S and of the alumni lunch as the research site. We then elaborate the point of departure for our analysis by reviewing prior work on alumni events and post-death organizing, and their points of intersection which define the space of our study. This is followed by an outline of our data sources and methods, making transparent the key analytic shifts that we made from data to theorization. The fourth section presents the thematic interview analysis which reveals the sociability motives of lunch attendees. This leads to our focus on the ambiguous nature of the organization being notionally celebrated. We then build on this analysis with our mapping of the DH&S lunch seating plans as an outcome of attendees' choices, and use these maps to theorise how a ghostly version of the firm is re-performed at the event. In the final discussion section, we reflect on the implications of this mapping for how we might think not only of post-death organizing, but also of the life, death and afterlife of organizations in general and specifically professional service firms.

2. The research site: Deloitte Haskins & Sells and the annual partner and staff lunch

On November 2nd 2013, 200 alumni of a professional service firm gathered for a lunch in London. The lunch is a regular annual event and has successfully attracted seemingly large participation by former partners and staff over the years. Attendees pay for the lunch at a central London hotel, there is a guest speaker – usually a retired partner - and an opportunity to meet old friends. The two authors, who are alumni of the firm in question, were also in attendance. There seems to be nothing especially noteworthy about this annual event. Alumni meetings like this are rather common and not confined to professional firms. The firm, of which these attendees are alumni, formally ceased to exist in 1990, over 30 years ago. It was absorbed into another and yet another. Today it is what is commonly called a 'legacy firm' of PricewaterhouseCoopers (PwC). The firm in question is (was) designated as Deloitte Haskins & Sells (DH&S).

The firm "Deloitte" was established by William Welch Deloitte in 1845. Subsequent name changes took place to reflect the changes in partners, but in 1905 the firm adopted the designation of Deloitte, Plender, Griffith & Co. A working relationship was developed with a US firm – Haskins & Sells - during the early 1900 s and certain overseas practices were combined in 1925 leading to the merger of their UK and US practices in 1952 (Kettle & Kilpatrick, 1958). Although a number of other mergers inside and outside the UK took place in the 20th century, the main practising names were Deloitte, Plender, Griffith & Co until 1971, then Deloitte & Co until 1978 when the practising name of the firm became Deloitte Haskins & Sells. This name and the firm it referenced lasted until the merger with Coopers & Lybrand which took place in 1990. There had been a number of regional mergers around the UK, but the most significant one prior to the Coopers & Lybrand merger was with Harmood Banner & Co in 1974, which strengthened DH&S regionally in the UK.

Mergers were not always successful or popular. An attempted combination with Price Waterhouse in 1984 was aborted due to opposition by one of the partners in one of the key territories. The eventual merger of the UK firm with Coopers & Lybrand in 1990 was also highly controversial as the then US firm and the majority of overseas offices had agreed to combine with Touche Ross. Interviewees in our study recalled the drama of the merger announcement in 1989 when partners were summoned mysteriously to a

London venue and the respective senior partners – Brandon Gough of Coopers & Lybrand and John Bullock of Deloitte Haskins & Sells - appeared theatrically together on stage. For many in DH&S, this event was highly emotional since it came to be understood as a takeover, and therefore in effect the "end" of the firm as they knew it (Marks & Mirvis, 2001). It was against this background that the alumni lunch in its current form first came into existence in the early 1990s as a way to celebrate a firm regarded by former DH&S people as "dead" (See also Anon, 1992). Thus, notwithstanding that it was not a case of bankruptcy or liquidation, a "post-death" framing of the alumni event is appropriate, despite seeming melodramatic.

Prior to the merger of DH&S and Coopers & Lybrand in 1990, the senior managers of the firm in London hosted an annual lunch for retired partners and managers. The existing partners of DH&S contributed 50% of the cost and the remainder was borne by the then current senior managers. After the merger with Coopers & Lybrand, the organisers decided to continue the lunch and extended the invitation to alumni of the whole firm of DH&S, so that anyone at whatever level who had worked for DH&S would be eligible to attend. Perhaps unsurprisingly, the new UK firm of Coopers & Lybrand Deloitte did not contribute to the cost of the lunch and did not support an event which reinforced the idea of separate predecessor firms (Source: interviewee: Jacob, senior manager).

With the invitation to the lunch, the organizers provide details of the location (a central London hotel) and the menu, together with a list of those alumni who attended the previous year. Invitees who choose to attend can indicate up to three people with whom they would like to sit and up to three people who they would prefer *not* to be near. There is also space on the invitation to explain why one is unable to attend and space to indicate whether the alumnus wishes to remain on the invitation list for subsequent years. The seating plan was prepared manually until 2010 when a computer package (www.PerfectTablePlan.com) (interviewee: Jacob, senior manager) was used, as modified to reflect stated preferences as indicated above. Outside the dining room there are always tables with cards which can be signed and sent to DH&S alumni who cannot attend the lunch due to ill health. There is also a noticeboard detailing alumni known to have passed away during the last year. Indeed, biological necessity means that, while the annual event can be understood as a form of post-death organizing as we discuss below, it will also die itself one day, in common with all veterans groups.

3. Alumni events, identity and post death organizing

Professional service firms (PSFs) produce increasing numbers of alumni, and studies have focused on the variables associated with loyal ex-employees who identify strongly with their former organizations (Herrbach, 2006). Independent variables include mode of recruitment (Chatman, 1991; Robinson, 1996; Parry & Tyson, 2008; Rivera, 2012) and post-exit management (Alvesson, 2000). Mentoring (Covaleski, Dirsmith, Heian & Samuel, 1998) and supervision also emerge as especially strong factors in generating the affective commitment of employees who go on to become loyal and useful alumni (Stinglhamber & Vandenberghe, 2003).

In broad terms, studies of PSF alumni can be grouped into two relatively distinct thematic approaches. The first approach focuses on the conditions under which loyal alumni can have commercial potential and constitute assets of the present firm (e.g. Basioudis, 2007; Iyer, Bamber & Barefield, 1997; Iyer, 1998; Herda & Lavelle, 2011). Thus, scholars have analysed the organizational conditions under which "good leavers" are created and sustained via alumni networks, even to the extent of becoming "good givers" of funding (Gaier, 2005). In general, this stream of work reflects a "functional" approach to alumni groups (Stanton, Dittmar, Jezewski & Dickerson, 1996; Mael & Ashforth, 1992; Dacin, Munir & Tracey, 2010).

A second thematic cluster of greater relevance to the empirical setting for this paper, analyses the PSF workplace as a context in which professional identities and selves are formed (Grey 1994; Covaleski et al. 1998; Anderson-Gough, Grey & Robson, 1998a; 1998b) and which may or may not endure. This cluster draws on studies of organizational culture (Chambliss, 2010), and organizational identity formation (e.g. Moingeon & Soenen, 2002; Alvesson & Willmott, 2002; Thornborrow & Brown, 2009; Alvesson, Kärreman, & Sullivan, 2015). It has also been documented how PSFs have changed in response to commercial pressures, the search for new markets, and the need for central control in the face of liability (Noordegraaf, 2007; Suddaby, Gendron, & Lam, 2009; Empson, Muzio, Broschak & Hinings, 2015). More generally, PSF organizations like DH&S cultivate, and can be said to be grounded on, "weak ties" between co-workers in a work setting who are rarely friends outside of the workplace (Granovetter, 1973: 1368) but who nevertheless "work hard and play hard" together (Anderson-Gough et al., 1998a), creating potentially enduring attachments as future alumni via memories of good times. Indeed, scholars have analysed the role of memory (Daoust & Malsch, 2019), mnemonic communities (Mena, Rintamäki, Fleming & Spicer, 2016) and selective nostalgia (Strangleman, 1999) as features of PSF alumni and group gatherings. For example, Bardon, Josserand & Villesèche, (2015) analyse the narrative strategies by which alumni perform identity work and become on-going carriers of the values and work-styles attributed to their former employers.

Alumni narratives are mixed and can be profoundly affected, disturbed and even strengthened by traumatic events, as the sudden demise of Arthur Andersen demonstrates (Gendron & Spira, 2010; Eury, Kreiner, Treviño, & Gioia, 2018). More generally, identities may not always be active, but remain dormant and can be activated by alumni gatherings, which are rich settings for exploring post-death organizing (Walsh & Bartunek, 2011; 2012). Ties and identities formed during the life of an organization may continue, albeit latently, long after the formal organization has died (Walsh, Halgin & Huang, 2018), especially in the case of intense periods of co-working. Thus, alumni events can be analysed as wakes (Harris & Sutton 1986) and forms of mourning (Crosina & Pratt, 2019). In effect, they are structured and periodic forms of remembrance and nostalgia (Do, Lyle & Walsh, 2019).

The metaphor of death must be deployed with care to avoid melodramatic overstatement. Indeed, it has been shown how "death" may only be temporary or partial; organizations, networks and logics which were seemingly defunct can, under certain conditions, be revived (Kroezen & Heugens, 2019). Yet, notwithstanding the need for caution, the DH&S lunch in its current form can be plausibly framed as an example of post-death organizing. As suggested earlier, its expanded form was a deliberate act of resistance in the aftermath of a hasty, even desperate, merger which came to be perceived as a takeover. Many formal elements of the firm continued, such as staff numbers, yet the merger came to be constructed as an "end" of DH&S as the realities of takeover became evident. In this sense, while the immediate purpose of the lunch was to maintain the bonds of the old organization and even to grieve (Bell & Taylor, 2011), it also served to reinforce the narrative of ending among attending alumni.

To summarise, this brief literature review indicates how alumni events sit theoretically and empirically between the past and the present. Their conditions of possibility are to be found in the biographies of former employees and the extent to which their specific experiences supported the development of a relationship of identification with the organization that would, in time, motivate them to attend an alumni event. The latter are also events which require motivated organizing in the present and which draw on, and presume, a sufficient level of alumni identification to make it worthwhile. A further factor is whether the organization which was the source of earlier identity formation still exists or not. This is a grey area in the cases of mergers and a matter of construction, so the ascription of "post-death" to the work of organizing an alumni event must be grounded in how the past is constructed by alumni in the present. In this respect the DH&S lunch refers to a firm that is widely perceived not to exist anymore, a view which the effluxion of time reinforces. Indeed, it is not just from the point of view of DH&S alumni that the firm is dead, but also the point of view of PwC in the present for whom it is institutionally defined as a "legacy" firm with memorabilia in an archive. In the analysis which follows, we focus primarily on the lunch as a specific kind of post-death organizing. First we outline our methods in more detail.

4. Data sources and methods

Our analysis is constructed upon three parallel sources of data: semi-structured interviews with alumni and organizers; participant observation of three lunch events; and data on seating plans.

4.1. Interviews

We conducted 33 semi-structured interviews (See Table 1). We first conducted 3 pilot interviews in December 2014 with DH&S

Table 1
DH&S interviews.

	Interviewee	Firm*	Date of interview	Length of interview	Recorded and transcribed
	Pilot interviews				
1	Tricia	DH&S	Dec 2014	29 mins	yes
2	Paul	DH&S	Dec 2014	25 mins	yes
3	Tina	DH&S	Dec 2014	32 mins	no
Main interviews					
1	Martin	AY	25/01/2015	35 mins	no
2	Jane	DH&S	16/03/2015	55 mins	No
3	Jenny	DH&S	09/04/2015	56 mins	Yes
4	Isaac	DH&S	14/04/2015	73 mins	yes
5	James	DH&S	14/04/2015	75 mins	yes
6	Peter	DH&S	15/04/2015	27 mins	yes
7	Barry	DH&S	29/04/2015	45 mins	yes
8	Ronnie	DH&S	29/04/2015	67 mins	yes
9	Guy	DH&S	18/05/2015	77 mins	yes
10	Simon	DH&S	01/06/2015	81 mins	yes
11	Nick	DH&S	02/06/2015	68 mins	yes
12	Matthew	C&L	09/06/2015	52 mins	yes
13	Michael	DH&S	10/06/2015	42 mins	yes
14	Louis	C&L	03/07/2015	34 mins	yes
15	Maddie	DH&S	15/07/2015	64 mins	yes
16	Natasha	DH&S	15/07/2015	51 mins	yes
17	Rob	AY	16/07/2015	72 mins	yes
18	Ian	DH&S	11/09/2015	54 mins	yes
19	Dan	EY	14/10/2015	32 mins	yes
20	Steve	DH&S	17/11/2015	35 mins	yes
21	Jim	DH&S	17/11/2015	66 mins	yes
22	Bob	DH&S	27/11/2015	74 mins	yes
23	Dick	Peats	27/11/2015	25 mins	no
24	Jacob	DH&S	01/12/2015	38 mins	yes
25	Isaac	DH&S	12/01/2016	45 mins	no
26	Alex	DH&S	19/01/2016	81 mins	yes
27	Edward	C&L	19/01/2016	90 mins	yes
28	William	C&L	08/03/2016	57 mins	yes
29	Hugo	C&L	15/03/2016	77 mins	yes
30	Oscar	EY	12/03/2016	43 mins	yes
	Focus Group	DH&S	24/04/2015	54 mins	yes

*DH&S: Deloitte Haskins & Sells.
*C& L: Coopers & Lybrand.
*EY: Ernst and Young.
*AY: Arthur Young.

former employees/partners who had worked in London and in a regional office in the 1980 s. One of the interviewees attended the lunch, the other two do not attend. These initial interviews checked our understanding of the DH&S environment, why people did or did not attend the alumni lunch and enabled us to evolve our interview protocol (see below).

We also interviewed alumni of other firms who had similar events to have some minimal control for firm-specific bias. These points of comparative analysis are not extensive but provided some limited understanding of these other firms and their events. The main data collection phase consisted of 30 interviews in total (See Appendix A). Our interview sampling strategy was opportunistic, based initially on our own contacts then proceeding with a cascade approach by asking who else we should talk to. Our protocol followed a simple pattern to allow for respondent improvisation. We invited interviewees to describe their careers before asking them about: why they did or did not attend the alumni event; why they thought others attended; what they talked about; and other impressions. The interviews concluded with questions about what the firm DH&S was like. Overall, we conducted 23 interviews with alumni of DH&S; 5 with alumni of Coopers & Lybrand, the firm which merged with DH&S in 1990; 2 with alumni of Arthur Young a firm similar to DH&S which merged with Ernst and Whinney to become EY; 2 interviews with alumni from EY and 1 interview with an alumnus from Peats, another big 8 accountancy firm in the late 1980s/early 1990s which did not merge in this period, but eventually became part of KPMG (See Table 2).

It was not possible to record three of the interviews: one due to recording malfunction, the other two because they were conducted in environments where it was not possible to record. In addition to interview transcription, detailed field notes were taken during each interview and further notes and observations were added and discussed immediately after the interview. The majority of interviews were conducted by both authors. This allowed us to discuss them in depth and challenge the coding process.

Given the shift in focus for the project (See Appendix A) we terminated plans to extend the interviews beyond the 33 in order to concentrate on the lunch and its organization. We also held a focus group with the committee which organises the alumni lunch. This committee consisted of seven retired partners and professional employees, as well as administrative staff who are still with the successor firm of DH&S, PwC. This latter group is somewhat diminished in size due to ageing. The group interview was recorded and transcribed. The topics discussed were: the reasons why the lunch commenced, the choice of speaker, the menu and venue and, of particular interest, the logistics of satisfying expressed seating preferences.

All the recorded interviews were transcribed and open coded using NVivo. We each reviewed and challenged this generated coding independently, drawing in addition on our notes to cluster and simplify themes. We then compared analyses and continued towards a first order consensus. There is inevitably a series of conceptual leaps in such an iterative approach (Klag & Langley. 2013). Higher order themes do not follow deductively from initial coding. Our analysis was therefore, an abductive process of category building which might conceivably have had a different outcome (Sætre & Van de Ven, 2021). Furthermore, our "coding" was less granular and more thematic than is the case for other grounded theorizing (e.g. Gioia et al., 2012) because we quickly converged on three compelling first order conceptualizations (see Table 3).

In summary, the interviews with alumni were an important part of our immersion in the research context and supported the framing of the lunch as a primarily social i.e. non-functional event. The focus group provided insights to the work of post-death organizing and motivated the subsequent mapping of the tables plans for 5 lunch events.

4.2. Participant observation

We attended three DH&S alumni lunches – 2013, 2014 and 2015. The invitations to the lunches are sent out in June/ July prior to the lunch by email and post. For the 2015 lunch we asked the organizers to place us on tables where we did not know any of the alumni (this was regarded as an unusual request). In 2013 and 2014 we were allocated to tables where we knew a couple of the other alumni from our previous working lives. We took detailed notes throughout the 2015 lunch. We also compared our observations shortly after the event. We recorded details of conversations taking place at the tables, including comments on the speeches. Subjectively, the 2015 lunch was least enjoyable because we were sitting with people who did not know us but who knew others to whom they preferred to talk. However, we learned most as outsiders from this less comfortable experience. This limited participant observation provided a further independent data source to triangulate with interviews in arriving at the first order conceptualization. It was also via participant observation that the significance of the table plan as a form of post-death organizing became evident.

4.3. Table plan data

Based on data supplied both by the organizing committee and by a former head of HR at the firm, we mapped the table plans for five

Table 2
Summary of all interviews.

Firm	No of interviews
DH&S	23
C&L	5
AY	2
EY	2
Peats	1
Total	33

Table 3
Summary data analysis pathways.

Data Sources	First order conceptualization	Second order conceptualization	Third order conceptualization
Interviews Participant Observation Table plans	1. Social motivation of attendees 2. The organized lunch 3. The firm as remembered	1. Organizational culture of the DH&S firm (DROPPED – APPENDIX A) 2. Seating plan as a trace of formal elements of the organization (ADOPTED)	Organization ghosts

lunch events to examine in more detail. The earliest table plan we were able to obtain and reconstruct was for the event in 2002. We then looked for two years consecutively before and after the introduction of the computer programme for organizing seating i.e. for 2006 and 2007 and 2014 and 2015. We contacted 443 participants in these 5 events for whom we had current email addresses asking them for more details about their background at DH&S. We asked for their individual profile i.e. when they joined and left the firm, in which group or subgroup they worked, and their area of specialisation whilst working at DH&S, such as audit, tax, consulting etc. We also asked for details of major clients for which the person had worked. We received replies from 148 participants and used them to build more descriptive detail about individual tables in the dining room (Seating plan data for the 5 events is available on request).

Where we had missing information, for instance if an individual had died or was not contactable, we also spoke to senior people including three ex-partners who had been at DH&S in audit, tax and HR to determine if they might, from memory, identify the area of specialisation of the attendees for which we had no information after the email survey. In this way we were able to build up a rich but essentially incomplete dataset for those people who had attended the lunch in the five years we chose to examine. The results allowed us to detail the role characteristics of the people who sat on each table. However, the allocation of seating at the individual tables is determined by the seating plan which specifies the table but not exactly where the individual would have sat, as this is left to the table participants to decide on the day (i.e. no place names).

The table plans for the five selected years were reconstructed from this data (see Fig. 1 and Table 5 below for the data for 2015; the underlying spreadsheet data for all five years is available in our data file as an audit trail for each table plan). This data set, being purely a factual function of where people sat, was a corrective to any bias that might inhere in the conduct and scope of the interviews (Eisenhardt & Graeber, 2007: 28). We also established that 488 different individuals attended the event over the 7 year period 2009–2015 and we were able to count how many times a particular person had attended the event (see Table 4).

In summary, our methods involved a mix of interviewing, participant observation and seating plan mapping. Other data sources - surveys and document analysis – were not directly useful but contributed to our immersion in the setting (Appendix A). Rather than seeking to "look through" to the past, we eventually found ourselves in the role of archaeologists observing the residues of the past in the present in the seemingly mundane mechanics of a seating plan. Our analytic process developed three first order themes from the interview data which in turn underwrote the focus on the seating plan and the further theorization of an organization ghost. Table 3 provides a summary and overview of this analytic pathway, including the road intended but not taken. We turn next to our results.

5. Firm friends?

Our preliminary field research based on discussions with alumni event organizers in several PSFs found considerable variation. At

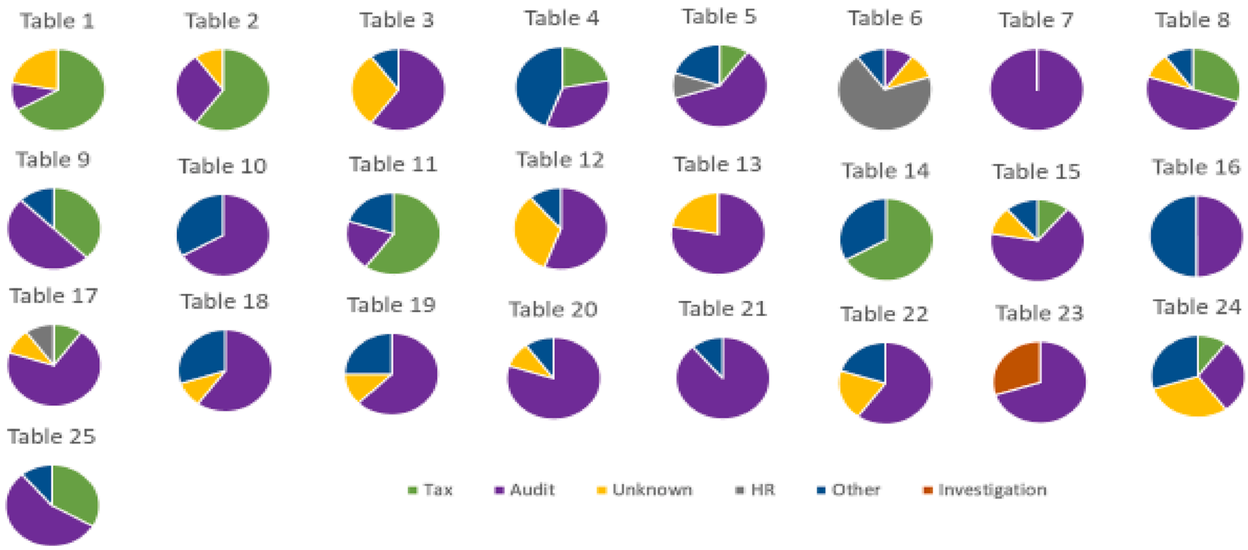

Fig. 1. Table layout 2015.

Table 4
DH&S attendees from 2009 to 2015.

Attended once	187
Attended twice	89
Attended 3 times	49
Attended 4 times	50
Attended 5 times	53
Attended 6 times	51
Attended 7 times	9
Total	488

Table 5
Seating plan detail for lunch 2015.

Table number	No on table	Tax	Audit	MCS	Investigations	HR	Admin	Un-known	Other features
1	9	6	1					2	
2	10	6	3					1	1 Manchester; 1 Bristol
3	10		6		1			3	3 from same group
4	10	2	3					2	3 admin; 4 from Manchester and Liverpool
5	10	2	5	1		1			'Top table'; 1 Management Consulting; 1 guest
6	9		1			7	1	1	
7	8		8						All promoted to partner at same time
8	10	3	5		1			1	
9	8	3	4				1		US table
10	9		6				1		3 Computer audit
11	10	6	2				2		
12	9		7				1	1	All of a similar older age
13	9		7					2	5 from same group and subgroup
14	9	6		3					
15	9	2	6				1		
16	10		5		1		3		1 exec office
17	10	1	7			1		1	
18	10		3				1	1	5 Corporate finance
19	8		5				1	1	1 training
20	10		9				1		2 from Manchester;/1 Liverpool
21	9		8						1 wife of an auditor
22	10		6				2	2	
23	10		7		3				
24	10	1	3		1		1	3	1 insolvency
25	9	3	5	1					

Note: MCS- Management Consultants; HR- Human Resources including the Training Department.
Top table is the table on which the Speaker sits with invited guests.

one extreme, there are numerous explicitly functional events for commercial networking with former employees, although we also found that the organizers of these events in PSFs were vague about their ability to track and measure "hard" commercial outcomes. They were convinced of the general commercial benefit of such events but acknowledged the measurement challenges. At the other extreme, we learned of a small group of ex-partners who had worked together for many years and who had an arrangement to meet for a lunch or dinner annually. They had become friends by sharing work experiences together at a firm. The DH&S event was more like this second example but on a larger scale. Our data suggest that out of nearly 500 individuals who have attended the lunch between 2009 and 2015, nearly 170 have attended 4 times or more. Objectively there is natural attrition due to age, health and location, and the shape of attendee frequency in Table 4 is a descriptive snapshot.

From Table 4 it can be seen that while there is a core cohort of regular attendees, most individuals go every few years, although 38% of this population attend only once. While we did not analyse these cohorts further, the data suggests that bonds of identity with the firm may vary significantly in strength within the attendee population, as indicated by frequency of attendance.

From our further analysis of the interview data (see Table 3), three key themes emerged, namely: the sociability motives for attending the alumni event; the importance of the seating plan at the lunch; and the ambiguity of the "firm" as remembered at the event. We develop each of these themes below.

"Mates" and memories. At the outset we noticed that reasons given for attendance were vague, but primarily social in orientation. For example.

> Why does everyone go? Well, probably for similar reasons. It is a really pleasant way of catching up with people you once knew really well. And now some of them you still know really well, but then are others who are friends of theirs – because if you're sitting at a table, everyone's got some connection with everybody else, so friends of friends, if you like (Jenny, senior manager).

Other attendees made similar comments:

> Why do you go to meet your *mates* anyway? Because you like being in their company, you like seeing them, you like to hear what they're doing. You might flatter yourself into thinking that they might like to hear what you're doing……I think you do have some sort of link with them because of probably your shared past (James, partner – emphasis added).
> Seeing old friends and old faces. I mean, the one last November, I sat next to one of the managers I worked for when I got promoted to junior manager in'73. On the table next to me – unfortunately not on our table – was one of the managers I'd worked for from the day I joined in'65. You know, I don't see them that often, but when I do, it is delightful to be able to catch up, see how we get on (Peter, senior manager).
> I think people go because it's like a club, and you like to feel the same as the other members of your club (Matthew, left the firm as a qualified)

These quotations are generally representative and are consistent with what we heard and saw as participants at the lunch. Attendees spoke of bonds of friendship formed in the context of shared professional working. For many it was an intense part of their lives and an opportunity to reminisce:

> Well, it's hilarious, actually. So what is brilliant about it is that you sit next to people you might have known, or you knew someone who knew them, and then within seconds you're in some sort of sub-routine about some story about somebody you know and whatever. So I would say I've never been and kind of thought "oh God, I don't know anything to talk about". So I would say you just get into a ridiculously kind of full-on reminisce within whatever you can remember, largely. *But nothing about the here and now* (emphasis added). Basically, it doesn't matter what you're doing. You're slightly interested in that, you know? "I know you've got all these children", dah, dah, dah, but there's a lot of stories about the past that I think people just want to talk about (Nick, partner).

Unsurprisingly therefore, the conversation mainly concerns aspect of the professional (not personal) past in common. It is a form of "memory work" (Daoust & Malsch, 2019) which is often enjoyable and inter-mingled with humour and banter with the intention of recalling ghosts of the working past:

> You know, you're just recalling characters who were there or who were not there, events that had happened, I guess. Just a normal, "How nice to see you. You're still alive. How extraordinary." "Oh dear, there's X; he'll be asking me for my timesheet in a minute, as I haven't submitted one in 28 years." (Matthew, left as a qualified).

For some attendees, establishing links to the past is also a route to understanding the present, but a social present not a commercial one:

> It was more about present and future than past, once we'd established which group people belonged to – sort of "which group were you?" and "who are you still in touch with?" or "who do you remember?" (Jenny, senior manager).

In summary, allowing for issues such as age and location, the DH&S case reveals an alumnus group ideal-type motivated to attend events primarily to remember the past and people – to meet and recall "mates" from a period of co-working which may have been intense and formative. Firm based identity here is revealed to be strong enough to motivate attendance but weak in the sense it is specific working relationships that matter to the substance of the event as an experience.

The organized lunch. The setting for the social exchanges noted above is a lunch and great importance was attached by both organizers and alumni to the seating plan. One member of the organizing committee confirmed the dominance of the sociability motive:

> I think people like to see their old mates. As ever, the key thing is to get on a decent table, and you can request who you sit with. Because Deloitte [sic] wasn't entirely populated by a bunch of fascinating, interesting people that you really liked; there were some people that you'd rather not sit next to, or you wouldn't have much to say to (Barry, partner).

A lunch participant commented:

> This year I sat on a table which had been organised by [Alumnus X] who was another [year] Partner, which was good. It's always been more successful when I've got on a table where I've known people. I know [Y] has got a horrible job, but I think there is a bit of a problem getting natural constituencies together. [Alumnus Z] certainly said to me at the end of the one the other week, "Oh God, I was on a table and I didn't know a single person when I sat down", and I think that does put people off a bit. I've certainly had that once or twice. So you have to make your expression of interest (Bob, partner).

Accordingly, for the lunch Organising Committee, getting the seating plan correct was a major planning issue and their *raison d'être*. An extract of their conversation is below:

> Organising committee member 1: I have heard people say "I don't want to come because I don't know anybody really enough". But then if you show them the list, or they do come, they say "actually, I do know a few more people and it's nice talking to people". Some people, when I ask "who do you want to sit with?" a lot of people say they want to sit with people they know, but some people say, "Well, I don't want to sit with people I know; I want to sit with others. So please don't let me sit with this person."
> Organising committee member 2: Make new friends. You do invite people to tell you in confidence who they would rather not sit with.

> Organising committee member 1: Some of those for perfectly proper reasons, because they work with them anyway and they want to see somebody else; but others are for other reasons (focus group).

The so-called "top" table is designed annually by the event organizer in consultation with the Committee. Members of the Committee are distributed around the dining room so that they are not sitting on the same table. The event organizer takes the output of the computer programme and manually checks the information against the original lists of everybody who is coming with the names of those who they specified that they do and don't want to sit with. He goes through one at a time and ticks them off and works out the best seating plan:

> By the end of it, for instance this time we had 250 people to start with on my list. I went through that list and I think there were only, there were less than 10 people who the programme could not find the ability to seat them on the same table as somebody they were wanting. And then I go through it manually to see if I can juggle people around to try and get that correct; and I normally manage to move people around manually and reduce that number from say 10 to 5.
> I normally end up with only 5 or 6 people who come that day and find that they are not sitting on a table with anyone who they wanted to sit with and I've never had any complaints, so it obviously works out all right. So it's mostly done by a programme but there is a fair amount of manual stuff getting it in there, getting in the criteria and then checking the criteria afterwards to make sure that the programme hasn't come up with some obvious boobs (Jacob, senior manager).

Overall, 70–80% of the attendees state specific preferences about who they would like to sit with and between 10 and 20 people indicate who they do not wish to sit beside (Jacob, senior manager). When asked about what makes a good event, the focus group of organisers referred to the absolute numbers attending the event as being a good proxy for the success of the lunch. This figure is regarded as significant and is announced at each lunch together with who has travelled the furthest to be there. At the meetings we attended, there was always applause at this announcement, but the event faces an obvious existential issue. With an ageing population, the annual lunch clearly has a finite life:

> It'll wither away eventually. I think it's going to carry on until the numbers start getting winnowed away, which will take a while. It's been going this long; I think people are in a habit. You need a good organiser. X, who organises it, is very good; he's very consistent, gets his notes out. And that makes a difference. So he clearly feels very committed to it (Barry, partner).

Overall, the preoccupation with seating supports the idea the motives for alumni to attend the annual DH&S lunch are primarily social, in terms of pleasurable memorising with old colleagues. While non-work based friendships were established among some attendees (Rumens, 2017), most interviewees attended just to hear how professional acquaintances were doing. Many relationships were formed around common experiences. These were warm but arguably lacked the emotional depth and durability normally associated with "friendship". The following quotations are indicative:

Suppose you could have people there [at the lunch] that you enjoyed working with and that you liked, without necessarily thinking of them as friends (Barry, partner)

> Yes. It feels to me, the feel of it is much more like Facebook than LinkedIn. I don't get the feeling that many people are there to make business network connections. It's more like we want to catch up with each other. And we have memories (Jenny, senior manager).

This playful distinction between "Facebook" and "LinkedIn" reinforces the idea that motives for attending are grounded in relationships formed at work which are more akin to acquaintanceships than friendships (whether the rise of social media like Facebook is dilutive of "real" friendships is moot – see Bucher, 2013). Indeed, PSFs like DH&S are network organizations consisting of "weak ties" between clusters of co-workers who are not usually friends as such (Granovetter, 1973, p. 1368). These are ties of peer group loyalty which PSFs encourage and strengthen via social events (Anderson-Gough et al., 1998a; 1998b) and an ethos of "work hard, play hard" (e.g. Anderson-Gough et al. 1998a; 1998b; Anderson-Gough et al., 2000; Lupu & Empson, 2015). We also know that PSFs try to select and promote individuals who display a disposition for this kind of sociality as it is believed to correlate with the capacity of professionals to generate internal and external networks for business purposes. Hence, a capacity for this kind of sociality, in which formality and informality are blended, is functional for, and constitutive of, PSFs (Anderson-Gough et al., 1998a; McEvily, Soda & Tortoriello, 2014).

We do not deny that it may be possible to characterise distinctive cultural features of different PSFs. For example, we heard anecdotes from interviewees about how PSFs differently dealt with "leavers" and remained in contact with them. Indeed, variable experiences of "exit" often had an impact on subsequent engagement with alumni events. In other words, as we know, pre-death organizing impacts on post-death organizing in the form of loyalty construction or destruction (Walsh, Pazzaglia & Ergene, 2019). Thus, there may well be distinctive DH&S or Coopers or Arthur Andersen cultural features as sources of continuing identity by alumni (cf Gendron & Spira, 2010). However, our analysis of the DH&S alumni event suggests that this distinctiveness may also be overstated, often by leaders with a strategic interest in maintaining firm-specific myths. Our data indicates that identification is grounded primarily in the experience of work settings and only secondarily with the "firm". This was especially evident when we asked interviewees directly about the firm as an entity.

The "firm" remembered. One of the paradoxical consequences of the predominantly social motives of alumni noted above, is that they tended to have vague and different views of the "firm" that they are notionally celebrating. The lunch takes place in the name of the "firm", but the firm as an entity does not feature much in it, as compared with sharing memories with "mates". People attend to see and hear about other people with whom they have spent an intense part of their lives in specific units under the umbrella of the firm.

Hence the formal organization called "Deloitte Haskins & Sells" is a nominal placeholder for these exchanges as revealed in the accounts of interviewees above who often did not refer, unless asked explicitly by us, to an entity called the "firm". Towards the end of all the interviews we asked respondents how they would characterise it. It was this question which we had originally hoped would yield insights into the presumed unique culture of DH&S in the 1980s. Some answers seemed initially promising for this agenda:

> That would be one thing. I think there is some genuine affection for that pre-1990 *Deloitte's organisation*, because of some of the values and things about it (Barry, partner) (emphasis added).

Yet, as this quote also reveals, there was also confusion about which firm the interviewees were talking about:
Interviewer: The reason I ask is, is this a Deloitte Haskins & Sells event?
Organising committee member 1: Yes.
Organising committee member 2: It is.
Interviewer: Unequivocally.
Organising committee member 2: It's a Deloitte event.

> Organising committee member 6: Deloitte Haskins & Sells, and all its predecessor firms.
> Organising committee member 2: Well, we could have called it Deloitte PlenderGriffiths, or we could have called it Deloitte Dever Griffiths. Our last name was Deloitte Haskins & Sells.

Organising committee member 1: And all its predecessor firms.
Another example, of vagueness about the firm as an entity concerned the toast which was proposed at the end of the post lunch speech. Formally the lunch is organised for the former partners and staff of Deloitte Haskins & Sells, but the firm as remembered and toasted was sometimes referred to as "Deloittes" (pre Haskins & Sells), sometimes even explicitly as the predecessor firm "Harmood Banner".

In short, the 'firm' being celebrated at this alumni event is paradoxically both present and absent. While we probed interviewees about their memories of DH&S and asked them to characterise it, it was striking that most could not articulate more than generalities about people, technical skills and the openness of the partnership. While this is an understandable function of the passage of time, we propose that it is also because the question about DH&S as an entity made less sense to them than their own particular experiences within a sub-unit of it. We initiated this project to look for the DH&S culture of the 1980 s but we found only fragments and vague generalities. It was only when the 1990 merger with Coopers & Lybrand was discussed (DH&S in the UK rejected a merger with Touche Ross earlier in the year, to the intense disappointment of the US firm at the time), that anything resembling the articulation of difference and identity emerged in our data. Although it is a matter for a different study, this suggests that it may only be at specific times and specific existential events, such as a proposed merger, that there is a heightened sense of identification (and loss) with the organization as a totality.[1]

6. The ghosts of Deloitte Haskins & Sells

The preceding section provides insights into, and colour about, the primarily social motives of alumni attendees, the centrality of the lunch and its organization and how the firm as an entity is remembered. Yet, notwithstanding the ambiguity about, and seeming absence of, the "firm" noted above, it is nevertheless present in some fashion. Indeed, if we can understand this event and alumni events in general as a specific genre of post-death organizing then it is logical and consistent to think of this continuing presence of the firm as a "ghost." It is a ghost which haunts, often in a pleasant and enjoyable way, the alumni of DH&S (Orr, 2014; Hunter & Baxter, 2021).

There are a number of potential ghosts of the formal organization that was DH&S. For example, one interviewee quoted above referred to a "timesheet" and how his manager, also present at the lunch, would be asking for it. This was obviously intended to be humorous but it also points to the persistence of hierarchies which were frozen at the point of organization death but which make a ghostly reappearance at the event. We also learned that former DH&S staff who now still worked for PwC retained their old staff number preceded by a "4" making them, in some formal sense, easily identifiable as ex-DH&S people. This is an example of how organizational death via merger leaves behind traces of the old firm, in this case for over 30 years.

Another important example of potential ghostliness is the DH&S pension scheme, which was a topic of conversation at the lunches we attended and was mentioned by interviewees. First, it was a very generous defined benefit scheme (pensions could be taken from aged 60). Second, it was hierarchical – senior managers received significantly better pensions. Third, both these features reflected the perceived paternalism of the firm towards its employees as compared with contemporary PSFs. This generosity was envied by those not in the scheme, not least Partners who had to leave it and had to provide for their own pension. Thus, the pension scheme lives on long after the death of the firm, and many attendees at the lunch were also beneficiaries of the scheme, which is likely to be a source of their

[1] While not the central focus of our study, the merger of DH&S with Coopers and Lybrand was mentioned by many interviewees as an end or death of the former. We were also struck by how history might easily have been different. The UK firm of DH&S could have merged with Touche Ross and in substance would have taken that firm over. If so, the UK firm would now be part of "Deloitte" and not of PricewaterouseCoopers. Yet for what seemed to be a sense of superiority – the UK firm had many" blue-chip" clients – Touche was regarded in the UK as unworthy and Coopers as a more similar and appropriate partner. This may have been an error on the part of the DH&S leadership. Coopers was well known to be more commercially aggressive and came to dominate what was perceived as the more "values-based" ethos of DH&S and its reputation for being "good" people.

continuing bond to DH&S in addition to any identity formation during their time as employees. A pension scheme connects past and present and survives both substantially and as a ghost of the firm in the form of obligations to former employees, obligations whose generosity necessitates the continuing support of the partnership of the successor firm PwC.

Yet, while these examples of ghostly traces of DH&S are suggestive and merit further elaboration, it was the lunch seating plan in the dining room which became the primary focus of our analysis and the source of our specific contribution to post-death thinking about alumni events. As noted in the methods section, we hand-collected raw data for table seating plans for 2002, 2004 and 2006–2015 inclusive. We obtained further detail about sub-groups, speciality and location for five of these years (2002, 2006, 2007, 2014 and 2015) and produced table plans for each year coded for the different historic functional specialties of the participants (See Fig. 1 for the 2015 Table plan as an exemplar). As can be seen from Fig. 1 and Table 5, a large number of tables were dominated by ex-auditors who had worked together. However, this individual level data was necessarily incomplete; the analysis of the seating plans was able at best to code distinct table clusters. Despite these limitations, the data strongly suggest that, within the ex-auditor tables, individuals chose to sit with others from their former sub-group. It could be that the nature of audit work, especially out of town assignments, generates enduring bonds of identity with the firm via the sub-group unit and work-colleagues within it. Indeed, interviewees and discussion on lunch tables often involved remembering the experience of particular audit clients.

Another coherent and durable group in the seating plan data across the years is that of 'tax specialists.' This can potentially be explained by the fact that tax as a specialism, relative to audit, is more in-office with more opportunity to get to know co-workers and thereby form "stronger" relationships. However, we were unable to evaluate whether individuals in tax were therefore more likely to get beyond weak ties of sociality to form strong non-work based friendships. There was also a small number of other non-function specific tables (see Fig. 1 and Table 5). One (event Table number 9) consisted of ex-elite Partners all of whom had been seconded to the USA at some point in the 1980s. Another consisted mainly of staff in the North West of England (event Table number 4), a regional corrective to the mainly London and South East UK dominance of the event. In addition, two tables cluster by "vintage" (event tables numbers 7 and 12) and event table number 6 consisted mainly of former employees in the Human Resource department of DH&S, who also would have had a close day to day working relationship with each other, as compared with out-of-office auditors from different sub-groups. This table included the event organizers themselves.

We searched for any material differences in seating plans across the five years analysed, in particular any effect of the computer programme for seating preferences but found little of note. Hence the data for 2015 is a reasonable exemplar of all years for the purposes of our main argument, namely that, despite the unremarkable nature of social motives for attending the lunch, the individual seating "choices" also have "emergent" aggregate properties (Fulmer & Ostroff, 2016). We represent this in Fig. 1 as a map of the dining room tables coded for attendee specialism. More detail is provided in Table 5.

On the one hand, this aggregate effect is strictly reducible to the level of individual attendee decisions. The seating preferences of attendees are guided mainly by social ties formed within now defunct workplace sub-group structures. Yet, on the other hand, the aggregate effect in Fig. 1 is genuinely unintended and unseen by individual attendees, although explicitly facilitated and designed by the lunch organizers and explicitly traced by us as researchers (Latour, 2005).

What emerges from this process of individual re-triggering of working group ties is an aggregate trace, a map, of some formal features of the firm i.e. mainly its professional specializations and sub-groupings thereof. This map is not a representation of the functional organization structure as it existed at any particular time. Rather, the map of the lunch tables is a composite; it produces slices of such formal structure which may have existed at different times. Accordingly, the functional differentiation of tables (audit, tax) is also permeated by "vintage" effects with people of the same age and cohort usually choosing to sit together (see Fig. 2).

Despite the limitations and incompleteness of the data collected, and allowing for these time-compression and vintage effects, actual table plans for the lunch to celebrate the firm DH&S reveal formal elements of that firm which "re-emerge" as a result of individual dining choices. Furthermore, this emergent character of the table plan maps produced by our analysis is not only a product of our own higher level of analysis. Indeed, these are formal elements with top-down causal power (Goldspink & Kay, 2004) in the sense that, they existed as the career locations within which individual attendees formed the bonds which shaped their choices about who to

Fig. 2. Further analysis of selected tables by geographic location and age.

sit with. We therefore propose that the lunch participants, as they engage in exchanges over lunch, recall the history of the firm and enjoy a meal with former colleagues produce a "ghost" of the firm in the present. This ghost is also enabled by the post-death organizing work of the small committee and the lunch participants' social motives. These participants may not be able to clearly communicate what the firm was as we saw but, via their precise choices, they make the ghost of its formal structure appear. This formal organization ceased to exist in 1990 but elements of it in fact survive as potential and reappear during this occasion of post-death organizing. In the remainder of this article, we develop further this specific conceptualisation of organizational ghostliness.

7. Discussion

In the preceding analysis our informant-centric data was used to demonstrate that participants in the DH&S alumni lunches are largely socially motivated in that they only desire to meet former working colleagues from a time and organizational setting which is past. We find that there was generally no motivation to meet new people, develop business contacts or to talk about the firm as an overarching entity. It was about "mates" and "memories" in the setting of a meal. During our investigations nobody talked much about the actual work of that time or about the "successor" firm of PwC as it is now. Our interviews and surveys revealed that alumni memories were grounded in specific local worlds of sub-groups, where they literally had the time of their lives.

These findings are consistent with prior studies of specific alumni groups which gather to celebrate defunct organizations. However, we find an additional effect which is less immediately obvious. While social motives undoubtedly underpin seating choices at the lunch, they have an emergent and unintended aggregate effect. We find that spatial seating arrangements in totality produce a representation of some of the formality of the former organization. In addition, this representation can be thought of as the remnants of a social network which is orchestrated to a large extent by the organizers in their management of seating arrangements and attendees. However, while our representation is an accurate map of the dining room on the day of the event, it does not represent the network of DH&S "as it was". After all, when could this be –point of death in 1989, the mid-1980s? Furthermore, discrete temporal cohorts are mixed-up and incomplete. Yet, despite this temporal compression and incompleteness, there is nevertheless a spatial representation which captures some elements of the organization in its pre-death state. An alumni event characterised primarily in terms of motives to meet old colleagues somehow reproduces traces of the organization in the seating arrangements. Our reconstructed table plans are like pieces in a jigsaw puzzle where many pieces have been lost, but the shape of the whole is partially visible. Our mapping of table plans shows that departmental functional structures were indirectly reproduced by the very act of people who worked together choosing to sit together.

In the introduction we asked, in common with many post-death organizing studies, how formally dead organizations might nevertheless have an afterlife. We propose that the DH&S alumni event is a prima facie case of post-death organizing in which an organization reappears in the "ghostly" form of a seating plan. However, such an analysis can also be used to challenge the dualism of life and death which underpins elements of the post-death organizational literature (Bell & Taylor, 2011). Our analysis suggests that alumni events can be ontologically continuous with the organizations which they celebrate. This perspective is consistent with process-based theories of *organizational becoming*, which emphasise continuous change rather than punctuated moments of death. From this point of view, a PSF firm like DH&S can be understood itself as a dynamic and fluid nexus of discrete temporary projects. Its legalistic and designated unity is a fictional abstraction from a *processual reality* in which organizations and their routines are understood as continuously changing, and employee identification is a continuing project and communicative accomplishment (Brown & Eisenhardt, 1997; Cooren, Kuhn, Cornelissen, & Clark, 2011; Feldman & Pentland Brian, 2003; Langley, 1999, 2007; Tsoukas & Chia, 2002; Boje, 2008; Langley, Smallman, Tsoukas, de Ven, & Andrew, 2013).

If life and death are continuously mingled in all organizations, then memorialising alumni events like that of DH&S are no longer of marginal relevance to organization theory but sites where traces of "organizationality" (Smith, 2022) may persist. The study of alumni events can illuminate the problem of "how the presence of dead organizations is maintained following fundamental change events such as acquisitions and mergers….." (Bell & Taylor, 2011). Alumni events are theoretically rich contexts for exploring these issues because they reveal how an organization can both be dead and not dead depending on the analytic lens. One might put the theoretical point more forcefully: the ontological status of the lunch event described in this paper is not just a "window" on DH&S in the 1980s. Rather, it is the organization as it is now, and the seating plan reveals the "ghost" of its formal structure. Hence, we must bracket the notion of "death" as a placeholder for enquiry and not as a given.

Existing theorizations of ghosts and ghostliness in organizations are broadly aligned with process theories (Hernes, 2014). They reference the affectivity and liminality of disconcerting and fleeting experiences by organizational participants, such as leaders, with a view to studying how they are somehow "haunted" at specific moments and junctures (Orr, 2014). These organizational actors encounter unsettling ghostly presences (Pors, 2016) which often point to repressed and marginalised features of organizational life. The concept of organizational ghost in these studies points to this shadowy and more spectral side of organizations and argues for a more "hauntological" theorization of organizational processes (Matte & Bencherki 2018). Our study extends the theorization of ghostliness beyond the context of living organizations and their members to a setting of post-death organizing. Yet, ours is not a phenomenologically grounded analysis of ghostliness and we do not focus on the sense of the uncanny experienced by human participants. Rather, we focus on the traces of formal features of organization which temporarily and regularly reappear in a seating plan long after notional death.

Building abductively (Sætre & Van de Ven, 2021) on the case of DH&S, we suggest three themes for further research consideration. First, our study suggests that ghosts *of* organizations are more likely to appear when former organizational members are motivated to meet each other for social rather than instrumental reasons, and thereby reproduce traces of working relations and formal structures. Second, these organization ghosts only appear to a limited set of actors because they are the result of explicit organizing – post-death institutional work – to orchestrate these relations and structures. The DH&S lunch organizers are therefore critical agents and necessary conditions for the ghost to appear. Third, our analytical work to represent the ghost of DH&S was also contingently dependent on a sufficient number of attendees for its plausible construction. We do not have a clear idea of the minimum number of attendees required to make that ghost appear but, by analogy with a jigsaw puzzle when most of the pieces are missing, we can propose that while ghosts of organizations will appear with varying degrees, they will themselves die when this number is "insufficient". In short, organization ghosts in our non-material sense of relations and structures will not reappear or will disappear when the number of former members of dead organizations falls below a critical threshold.

In summary, we have used the alumni event setting to derive a very specific sense of organizational ghost which differs from existing studies, which tend to emphasise affect and individual experiences of the uncanny (Hunter & Baxter, 2021). This sense does not include other candidates for organizational ghostliness, such as objects and traces which are collected in a formal archive to memorialize an organization. We were able to access some of these traces directly from PwC in London and from some of our interviewees, who loaned various artefacts and documents to us. The archive and personal memorabilia represent the organized memorising of a so-called "legacy" firm. Our proposed concept of organizational ghost is less material than this and more fleeting and temporary; it is also derived from our role as analysts in generating traces of it. Importantly, the ghost is not the ghost of a person but of an organization, and it appears in our setting not as a liminal experience of something just beyond grasp, but simply as a result of the choices of participants about who they would like to have lunch with. These choices generate an organization ghost as the *temporary product of post death organizing* which we capture and visualise in our analysis.

Finally, we reflect on the implications of our idea of the organizational ghost for problematizing the assumed "social" motives of attendees at the DH&S lunch. Our analysis above has an implicit direction of causality; it is the social motives of attendees, themselves a result of identity formation during their time as employees, which are notionally independent features in our narrative. These motives, shaped and channelled by an organizing committee, cause the ghost to appear. Yet a more explicitly "hauntological" theorisation of the event could turn this directionality on its head and provide a new stimulus to identity-based explanations of alumni loyalty and working group bonds. From this point of view, it is the attendees of these lunches who are still haunted by the ghost of DH&S and it is this which in fact underlies what we have repeatedly called their "social" motives to attend in the first place. In hauntological terms, it could also be said that the former work colleagues who meet at the lunch are both real people in the present and also ghosts of their former selves as fleetingly remembered by others. This suggests a future agenda to explore how professional, organizational and even personal identity narratives are not continuous but appear and disappear according to the contingent conditions under which they are staged, such as the DH&S lunch. In short, identity can itself be theorized explicitly in ghost-like terms. Taking this point one step further, our analysis was not constructed to discriminate clearly between the motives of attendees and non-attendees, yet a hauntological lens on identity could in principle do this; non-attendees can be hypothesised to be not "sufficiently" haunted by the ghost of the dead organization. And, to be thoroughly reflexive, we admit as authors that we are also haunted, searching initially for the culture of Deloitte Haskins & Sells and then generating the seating plan maps to support our conceptualization of organizational ghosts. In other words, it can be proposed that throughout this study we have been followed by the ghost of Deloitte Haskins & Sells (cf Orr, 2014; Matte & Bencherki, 2018). These ideas suggest potentially interesting and more radical avenues for the further analysis and theorization of alumni events as site for the staging of identity.

To conclude: our study is limited in several ways. First, it has a messy methodological pathway (See Appendix A) characterised by analytic moves which others may not have made. We have endeavoured to be transparent and reflective about this (See Table 3). Second, the proposed concept of the organizational ghost is a specific abductive conceptual leap from the case data which requires further work and elaboration, not least to explore whether our conclusions may be a distinctive feature of PSFs or not. The concept points to a broader agenda of potential research which challenges conventional views of when organizations really end or die (Bell & Taylor, 2011). We suggest that this research agenda could take the form of an organizational "traceology" (Power, 2022) focusing on both material and immaterial traces of organizations in order to understand the conditions under which organizations persist after their juridical deaths in a highly fragmented and often spectral manner. Such traces need not only be the usual objects of archaeology, such as documents and material items. Rather, as we have shown, the ghost of an entire organization may be unintendedly created by alumni behaviour, by an innocent and mundane choice of dining companion. In our case setting, forms of work-based social ties created thirty years ago end up producing a trace of the dead firm.

For these insights we did not need to rely on the epistemological imperfections of human memory, phenomenologies of experience or complex theories of identity formation and loyalty. We needed only to observe the revealed and choreographed choices of dining partners. The data set of seating plans is an observable and traceable outcome of these choices. This data shows that DH&S did not die in 1990. But it will die one day when this alumni event comes to end, and when the working relationships it repeats pass away with their human carriers. At this point, the conditions under which the various ghosts of DH&S can appear will no longer exist.

8. Conclusions

In this article, the case of the DH&S annual alumni lunch event in London has been used as a platform for tentatively developing and theorizing a notion of organization ghost understood as a spectral trace of an organization as a whole. The DH&S case shows how post-death organizing may reproduce such a trace of the defunct formal organization. We show how these traces emerge from individual alumni choices about dining companions, choices based on prior working relationships. This notion of organizational ghost also suggests important patterns of continuity between organizations pre- and post-death. We propose that, under certain conditions, commemorative alumni events, like the DH&S lunch event, are continuous with, and internal to, the organization they memorise in non-trivial ways. In effect they re-perform elements of formal organization embedded in the sociality motivations of the participants.

More work is needed to develop, refine and illustrate further this concept of organization ghost. The idea is potentially useful in problematizing the notion of organizational ending and may contribute nuance to processual theories of organizational becoming and persistence. While we began this essay with the common sense view that DH&S "ceased to exist" in 1990, our theoretical reflections have turned this idea on its head to challenge its mode of existence both before the merger with Coopers & Lybrand and also afterwards in an annual lunch. At the very least, we have shown how alumni events, which tend to be researched in terms of their functional and/or identity-formation properties, are important sites for scholars to study the work of post-death organizing and to conduct organizational "traceologies". In this paper, we provide a preliminary conception of such a study which has the merit of transforming a modestly priced annual PSF alumni lunch in a central London hotel from an event of marginal interest to scholars, into a "site" where core issues of organizational ontology may be at stake.

9. Data availability statement

The table plan data for the years 2002, 2006, 2007, 2014 and 2015 which support the findings of this study are available from the corresponding author upon reasonable request. Due to the sensitive nature of some of the interview transcripts, respondents were assured that they would remain confidential and would not be shared.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The authors do not have permission to share data.

Acknowledgements

This paper was originally presented at the Critical Perspectives on Accounting conference, Québec City, 2017. We are grateful to the former staff and partners of Deloitte Haskins & Sells who facilitated this study. In particular we thank Ian du Pre and Ian Strange for their extensive support and encouragement. We also thank Carla Edgley, both as editor and as conference commentator, and two anonymous reviewers for their engagement and expert advice.

Appendix A. . Methodological bricolage

The original motivation for exploring the phenomenon of the DH&S lunch was personal curiosity (both authors are former employees of the firm). The fact that the alumni lunch had endured for two decades and was seemingly well attended provoked our original interest. In 2014 and 2015 we therefore attended the lunch more in the capacity of researchers with appropriate ethical clearance and with permission from the organizers. Our intention at these events was to be observers more than participants. At the start of this explicit research process we were aware that we were part of this shared past, despite leaving the firm 35 (author 1) and 30 years (author 2) ago. Therefore, we understood from the outset that the risks of selection bias and "nostalgia- capture" were high, not least because the interviews with former DH&S staff and lunch attendees were enjoyable socially (Bardon et al., 2015).

The original research question had been "How can we explain the evident loyalty and enthusiasm of former members of an organizational entity which existed over 30 years ago?" The objective was to build an oral-history of the culture of the firm in 1980 s. Our normative intention was to contribute to contemporary debates about culture and values in financial services since the 2008–9 financial crisis by drawing on, as we thought, this unique case setting to which we had insider access. A priori it seemed to indicate a strong and positive culture because of the long survival of alumni sentiment evident in the event. We initially searched in the data for themes which could suggest distinct cultural features of DH&S which would explain, what seemed to us, to be remarkable and enduring loyalty and affection. We hoped for rich and compelling stories (Gabriel, 2000; Boje, 2008) about DH&S as it was. However, such distinctive respondent narratives proved to be elusive and the results seemed unremarkable: attendees were at the lunch to meet former colleagues.

At this point, the originally planned project was effectively at an end and we discontinued the interviews. However, these disappointing findings also provided the platform and necessary conditions for a critical analytic move. Following a focus group with the event organizers, we reflected on how interviewees found it hard to talk, other than in generalities, about the characteristics of an organizational entity "DH&S" over and above specific locations, sub-units and people. Indeed, many respondents were vague and imprecise about which "firm" they were remembering. Instead of revealing a distinctive cultural narrative of Deloitte Haskins & Sells as compared to other firms, our data revealed only generalities about the "people". When we also obtained similar evidence from alumni of other firms attending other events, this challenged and undermined our initial sense of, and no doubt bias about, the distinctiveness of DH&S. In short, we began to doubt that the lunch could be an interesting "window" on the firm as an organization in the 1980 s, and our data focus also changed opportunistically and idiosyncratically. We sought to understand the lunch as an event from different angles as we iterated between "emergent data, themes, concepts, and dimensions of the relevant literature" (Gioia, Corley and Hamilton, 2012, p. 2). Over time our focus transitioned away from the voice, memories and experiences of alumni event participants as the lunch, and its organization, became an object of interest in its own right and the primary source of theorisation.

We could not have made these shifts without the steps which preceded them in an evolving and iterative process (Decelles et al., 2021). Our meandering research journey constituted not a clean logic of method but a process of bricolage which enabled crucial transitions in the process (Boxenbaum & Rouleau, 2011). Many different sources of data were initially explored which came to play no direct role in this paper but were a crucial part of our engagement with the setting. For example, at one point, we designed and ran a simple survey. Minimal response numbers precluded meaningful analysis of non-attendees, and the majority of responses came from a population that had arguably already self-selected to be actively engaged to some degree in the alumni event. We also had access to a number of documents about DH&S held by the PwC archive in London and loaned to us by interviewees. These were various newsletters and other internal documents from the 1980s. They also included two video documents relating to DH&S, including one about an explicit "values" project within the firm (Deloitte Haskins & Sells, nd). This documentary material was used primarily as historical background material to further understand the context of the lunch.

In summary, the research process was non-linear and there was a forking point at which the original project was abandoned and a new focus emerged. Yet, our project was path-dependent. This fork would not have appeared without the work and immersion leading up to it. Hence, the methods section of our paper is in many ways carved out of the stream of research activity in which we were engaged. As sociologists of science like Latour (2015) remind us, the process of science is often edited out in representations of the logic of method and the bricolage is transformed into a rational sequence of inferences.

Appendix B. Supplementary data

Supplementary data to this article can be found online at https://doi.org/10.1016/j.cpa.2023.102647.

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