

**Presentation by Uri Gal**  
**13/5-2008 at the Howitzvej 60, 6<sup>th</sup> floor 13:45 – 14:50**

**Dressage and the Illusion of Enterprise Control:  
The Case of NASA's Full Cost Initiative**

In 2004, NASA implemented Full Cost, an activity-based accounting program, through an agency-wide ERP implementation. We apply Foucault's notion of 'dressage' to highlight aspects of demonstrative control associated with this implementation effort and to outline the different dimensions along which control was distributed. We suggest that some elements of Full Cost and the ERP system were geared toward satisfying disciplinary requirements without necessarily contributing to productive activity. We term these elements dressage-as-control. Our findings indicate that dressage-as-control breeds dressage-as-response: employees' responses to control imperatives that are intended merely to satisfy the demand for control by exhibiting public compliance, but make no direct contribution to the execution of work. Accordingly, we propose that the ideal of complete enterprise control remains unattainable, as aspects of demonstrative control are inevitably implicated within broader enterprise-wide control systems within contemporary organizations.