

Changing the Context of Business Management Theory. The So and So Management between Eclecticism and Wishful Thinking

*By Massimo Bianchi**

Despite its original multidisciplinaryity, the today proliferation of cross, trans and poli disciplinary approaches in management theories, after the spread of Critical Management Studies and the crisis of Business Schools, must be considered within the changing general political economical context. The growing relevance of BRICS in GDP and research compared to the decreasing incidence of industrial and scientific production in Western Countries calls for a debate on the main features of the evolution of managerial theories and applied practices. One model of analysis could be the one expressed in 1920s by Antonio Gramsci and in the 1950s by the economist Federico Caffè. The theme was the inappropriate approach of Political and Economic theories to the problems that emerged after the First and Second-World Wars. Both scholars coupled the widespread eclecticism of Economics with the unrealistic proposals produced to address Italy's structural problems so far unsolved, such as the underdevelopment of the South of the country and the so-called "questione meridionale". Moreover, Caffè extended this analysis to the European situation in which the poor application of Keynesian theories led to a worldwide crisis, first economic and then political. In this context management theories have today to face the crisis of Western economies with respect to a different conception of the market oriented towards less controlled exchanges and a new perspective of free competition triggered by the revolution of AI and Digital Platforms. The paper discusses this perspective with its risks and opportunities for management theory and practice and the emergence of the "so-and-so management" preconceived by Nobel Prize Daron Acemoglu with his "so and so" technology.

Keywords: *Daron Acemoglu; Caffè Federico; CoSo Framework; Eclecticism; Wishful Thinking; So and so Management; Western World crisis*

Conceptual Framework

The purpose of this article is to discuss the evolution of Management from the point of view of its progressive eclecticism, stemming from its increasingly poly-disciplinary approach, and the consequent risk of unrealism in the face of the crisis of progress, resulting from:

- Geopolitical changes
- Increasing ruling of economic activities

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- Internet pervading organisational relationships

Eclecticism can be seen as a reaction to the crisis of change in which economics and management from the one hand are forced to consider new challenges (such as the global warming, the increasing level of incompetence of traditional management, faster feedback from AI).

On the other hand it has increased the risk of unrealistic decision making and wishful thinking, as shown by some macro evidences such as the difficulties in Mega Projects¹ or in the cultural divide (particularly with regard to digitalisation) and the flourishing of the dark side of business².

In his analysis of the relationship between power and economy, Nobel Prize Daren Acemoglu, co-authored with Pasqual Restrepo, expresses a criticism concerning the impact of digitalisation on employment and the negative effects of “so and so technology” that destroy jobs, displace workers or change their tasks without generating much increase of productivity and/or quality³.

It is interesting to note that while the warning against the allure of “so and so” technology was inspired by the effects of kiosks and automated customer service on staff⁴, the research on improvisation was inspired by secretaries' efforts to understand the functioning of photocopiers, giving to Claudio Ciborra the opportunity to expand his analysis of improvisation⁵, a concept that opens up current reflections on eclecticism and wishful thinking.

As Acemoglu and Restrepo explained in a recent paper, automation affects the labor market in certain predictable ways. Automation replaces workers in various tasks they use to perform. In many cases, substituting human labor by technology leads to economic expansion and to an increased demand for labor in non-automated tasks as the cost of production falls. This is called a productivity effect⁶ and continues in its effects together with the paradox of the technological paradigm⁷.

This paradox concerns the difficulty for users of advanced tools to adapt technologies presented as easy and flexible to their needs, when they do not have the professional skills required to govern these technologies and the interrelationships that these technologies highlight. In short, the more advanced and flexible technologies are, the less they are understood by users.

In “so and so” technologies, the replacement of workers has not offered strong benefits, creating the so called “unworking” class—a subset of workers made redundant by robots”⁸.

¹Virtuani, Barbareschi & Cantoni (2023).

²Gligor, Pillai & Golgeci (2021).

³Acemoglu & Restrepo (2019).

⁴Brown (2019).

⁵Ciborra (2006).

⁶Acemoglu & Restrepo (2018).

⁷Damioli, Van Roy, Vertesy & Vivarelli (2025).

⁸Orrel (2021).

On the heels of this consideration, it becomes relevant to trace the next path for management development, clearly understanding what "so-and-so management"⁹ that accompanies the evolution of management theories and practices without any appreciable growth in productivity and/or quality can produce.

How did this evolution come about?

Business organisation and, more generally, Management, have always been defined as multidisciplinary, but this multi-disciplinarity has been enriched in recent decades by various aspects of trans, poly, cross, poli-disciplinary approaches and generally synthesised by the term eclecticism.

In general, eclecticism is defined as the coordination of elements of different doctrinal origins, which can also take on a negative meaning if it occurs without a precise criterion.

Eclecticism and wishful thinking would thus be two hypothesised aspects of the current evolution of business studies in Italy and in the rest of the world, together with the risk of unrealistic interpretations of the current problems in business organisation.

This eclecticism in Management would be reinforced, even if it is an application in the practical part,¹⁰ by the orientation of professional orders, such as that of Accountants and Auditors, towards the extension of professional skills to include the charter, in companies, of an adequate organisation¹¹, a responsibility that involves aspects of information technology, psychology, entrepreneurial aptitude, risk evaluation etc.¹²

The current development, combined with the crisis of Management, on the one hand, and of the industrial production in Western Countries, on the other, has led to an evolutionary model already applied by Antonio Gramsci and Federico Caffè. Both scholars, at the time, separately denouncing the inability of economists to propose and implement initiatives based on realistic interpretations of the situation, they proposed a model of analysis in which eclecticism, as the result of the flourishing of debates and opinions, gave rise to velleitarism, understood as unrealistic or wishful thinking¹³.

⁹In last times the expression "so and so" has been diffused in different areas as "so and so technology", "so and so automation", "so and so management" etc. to testify the growing uncertainty of theory and practice in dealing with change,

¹⁰Fabris (2020).

¹¹CA Group, *The concept of adequate organization is defined considering, organization, administration and accounting. In Italian legislation is defined by law as the Article 2086 of the Civil Code which imposes a duty on the entrepreneur to establish an organizational, administrative and accounting structure appropriate to the nature and size of the enterprise. According to the 'Rules of Conduct of the Board of Statutory Auditors for Unlisted Companies', organizational structure means: (i) the system of function chart and organizational chart and, in particular, the set of directives and procedures established to ensure that decision-making power is assigned and effectively exercised at an appropriate level of competence and responsibility, (ii) the procedural set of control, (iii) reliable and effective information flows between corporate bodies and functions.* <https://www.costanzoeassocciati.it/articoli-finanza-economia-diritto/>

¹²See on the topic AAVV (1990).

¹³Bianchi (2024a).

At present, one wonders whether the evolution of management is following the same trend, with the risk of jeopardising its future sustainability¹⁴.

Economics and Business Technologies

The question now arises if, facing the Global reallocation of economies and the incoming AI revolution, the Management developed an increasing complexification and eclecticism, coming from its increasing poli-disciplinary approach.

In this context, certain aspects of advanced technologies applied to enterprises have been termed 'so-and-so technologies' due to their contradictory effects on human resources. This perspective can also be used to analyse the evolution of business studies and practices that produce a 'so-and-so management', the results of which seem to be mainly related to the problematic developments of the Adequate Organization, results that are not so close, despite the optimistic forecasts. This interpretation derives from a model of analysis that links the eclecticism of theories and practices to the unrealistic thinking that affected, in past decades, the evolution of the economic sciences.

In his analysis of the relationship between power and economics, Acemoglu,¹⁵ notes that while the effect of institutions on development is robust, that of human capital is much less so¹⁶. Furthermore, as it concerns IA, Acemoglu is critical on its impact on employment and the negative effects of “so and so technologies”¹⁷.

On the technological side, one area to be explored is that of Management Control Systems, which represents technologies that, in the AI perspective, are introduced to support Managers and Staffs in order to realise the Adequate Organization.

The Adequate Organization is a concept summarizing the introduction of risk management with the aim of reducing the risk of discontinuity or default in the entrepreneurial activities and concerning the organisational, administrative and accountability areas¹⁸.

This would create an integrated system that can be significantly represented by the CoSo Cube (Fig. 1) becoming the target of Managers and the reference points of Auditors.

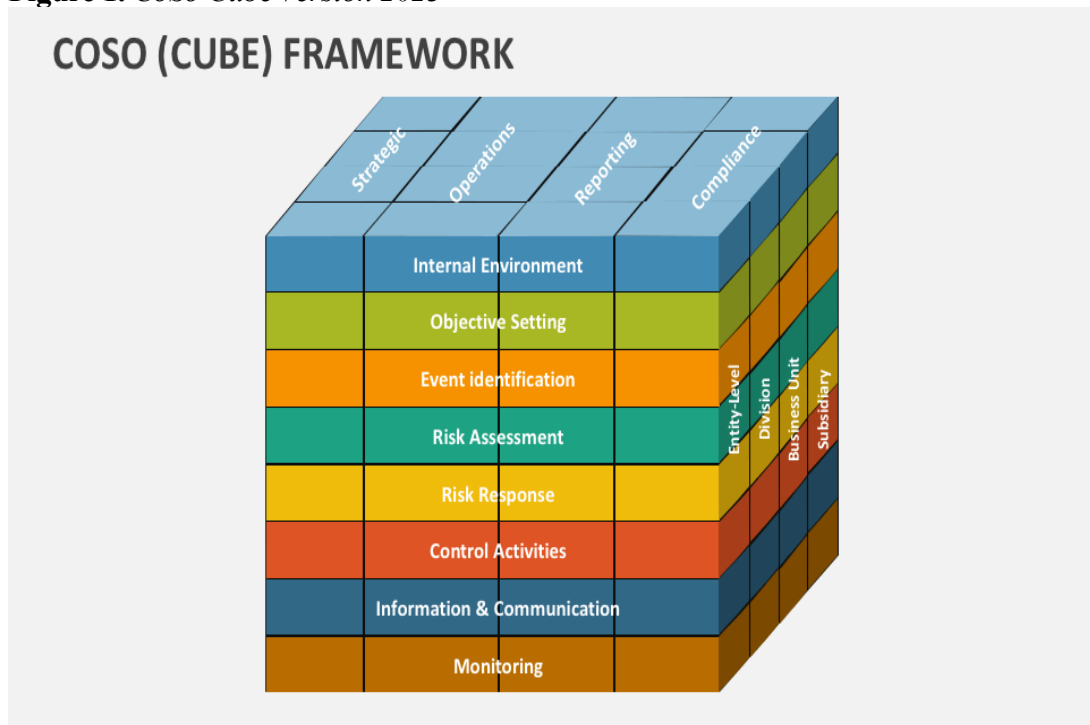
¹⁴Riverón, Nestor, & Loredo (2023).

¹⁵Simon & Acemoglu (2024).

¹⁶Eisenhardt & Martin (2000).

¹⁷Acemoglu & Restrepo (2019).

¹⁸De Felice (1998). Appunti sul problema del controllo dei rischi, in AA.VV. Imprese e istituzioni nel governo dell'ambiente, in *Proceedings of the Conference in Lecce, Accademia Italiana di Economia Aziendale*, CLUEB, Bologna, p.249 e ss. In particular the citation of Embrechts, Kluppelberg, Mikosch, (1997).

Figure 1. CoSo Cube Version 2023¹⁹

This system is derived from the recommendations of The Committee of Sponsoring Organisations of the Treadway Commission, USA, under the supervision of Coopers & Lybrand and defined as: "Internal Control - Integrated Framework" defined as "CoSO ICIF 1992", " CoSO Cube 1992" or "CoSO 1, originally issued in 1992 and refreshed in 2013 (ICIF-2013 or Framework)²⁰ and it's a very detailed system of processes and procedures to be applied for the implementation of Rules on risk management obligatory by law in many countries according to ISO standards concerning the correct Management of Organisations.

The introduction of the CoSo approach in business, is still in progress and it has not yet been completed, but it has been met with both enthusiasm and criticism. The enthusiasm is related to the opportunities offered by an integrated system using the most advanced information technologies from the point of view of AI.

The criticism stems from the complexity and eclectic nature of the skills that must be developed for its applications, and from the fact that these expectations may turn out to be wishful thinking, as happened in previous periods of evolution of economic theories.

¹⁹COSO (2015).

²⁰Calagna, Cassidy, Park, Chiu & Wang (2019).

Eclecticism and Wishful Thinking in the evolution of Economics and Management

The first question concerns what we intend to do as Management. In this paper the Management is considered as a system of knowledge coming from the theory and practice deriving from many sources according to its multidisciplinary approach.

Business organisation and, more generally, Management, have always been defined as multidisciplinary, but this multi-disciplinarity has been enriched in recent decades, by various aspects of trans, poly, cross- disciplinary approaches²¹ and generally synthesised by the term eclecticism.

This assumption means that Management is something with not so clear boundaries even of those arising from the need to solve problems in the production and administration of enterprises.

In this sense, eclecticism can be defined as the coordination of elements of different doctrinal origins, which can also take on a negative meaning if this occurs without a precise criterion.

Eclecticism and wishful thinking would therefore be two aspects of the current evolution of Management together with the risk of unrealistic interpretations of the current problems of Business Organization, as it is, in Italy, the academic discipline SECS-P/10.

In this regard it becomes relevant, in order to trace the future of Management development, to clearly understand clearly what can be produced by the “so and so Management” that accompanies the evolution of managerial theories and practices.

If we take the meaning of the criticism on AI, we can define the “so-and-so management” as something that destroys jobs, displaces workers or changes their tasks, without generating much increase in productivity or service quality. How did this evolution come about?

The Tacit Dimension in Networking and the Renewal of Business Ties

Tacit knowledge can be defined, in an organisation, as the individual know-how that consists of the unwritten, unspoken and hidden knowledge of an individual and derives from the interaction between members of the organisation²². Despite the difficulties of identification, scholars attribute it an important role in innovation and as an embedded reservoir of personal resources that can be activated when needed²³.

Another assumption is that Management is only one part of the knowledge that is used in organisations to contribute to their success and is submitted to a continuous evolution, again linked to the interactions of members and elements of organisations, including B2B links with Customers and Suppliers.

One of the most interesting fields of research on the evolution of Management is represented by studies on the relationship between the organisational thinking and the network of activities that is the dynamics of main components of organisations coherently with Acemoglu’s research.

²¹Bianchi (2024b).

²²Jones & Leonard (2009).

²³Lee (2012).

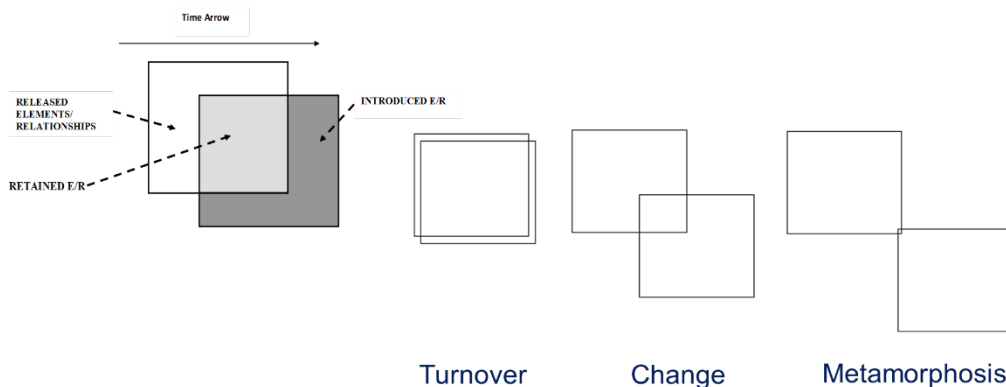
The research connects the tacit dimension to the links between individuals and innovation. This allows us to reflect on the relevance of network renewal for the establishment of an uncertain reference context.

Renewal can be succinctly represented in Figure 2 with its different extensions and meanings and shows that the less explicit implications could be attributed to the third hypothesis, related on the one hand to weak ties, and on the other hand to the most relevant dimension of renewal identified in metamorphosis.²⁴

This change was frequently indicated when promoters, but also theorists, spoke of AI and, more concretely – almost to the present time – of the CoSo framework^{25 26}.

In the relationship between adequacy and network organisation the profound transformation identified with metamorphosis, in its effects on management, can be derived from the renewal of ties which, in the eclectic perspective, is at the highest level (Fig. 2).

Figure 2. *Different Dimensions of Renewal*



The renewal of ties, in accordance with the increasing networking in organisations, can be represented as on Fig. 3 derived from empirical survey of B2B relationships²⁷.

This graph expresses the dynamics of ties classified by numerosity and intensity or value in relation to the turnover and considered as seniority or temporal duration of ties²⁸ that, in Fig. 4, three areas can be distinguished, one characterised by low intensity and high renewal (A), one by high intensity but low renewal (B) and the third area that is in the middle (C).

²⁴ Bianchi (2019).

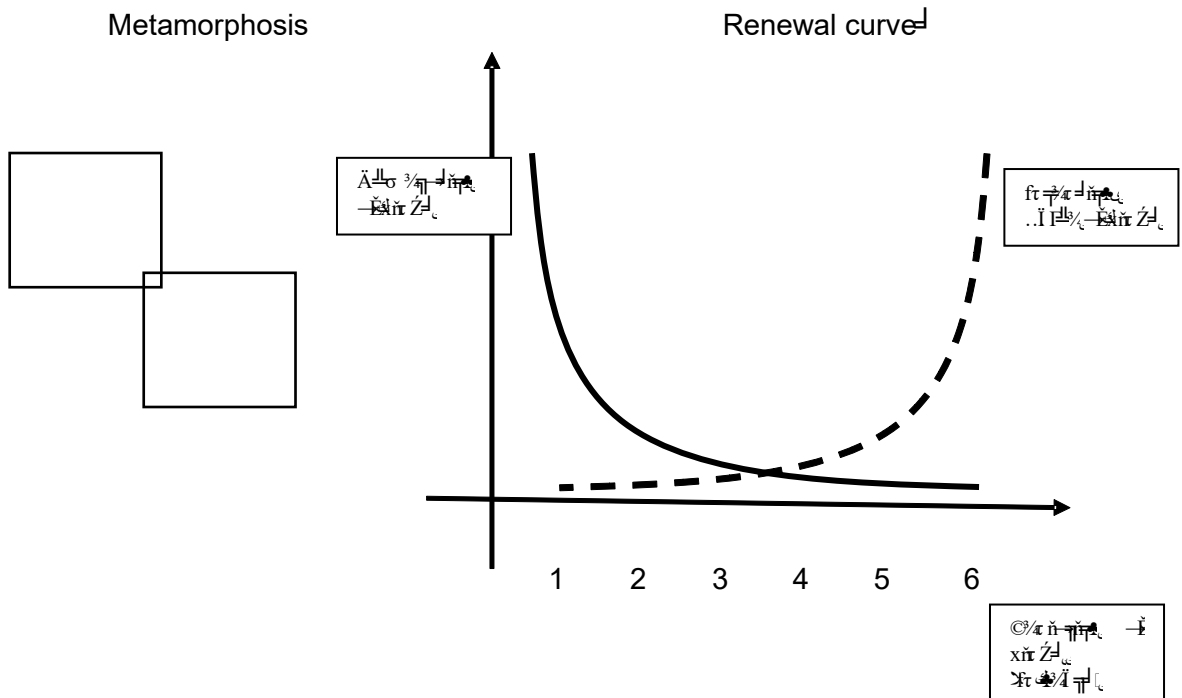
²⁵ Nicho, Khan & Rahman (2017).

²⁶ Onay (2020).

²⁷ Bianchi & Barzanti (2003).

²⁸ Bianchi (1996).

Figure 3. The Connection of Metamorphosis with the Renewal Curves of Business Ties²⁹



The significance of the graph can also be extended to the classification of trust at the origin of the activation of ties, in particular B2B relationships. In this way, ties can be distinguished as originating from trust in the future, when the organisation decides to materialize a business relationship with a new, non-established tie, while trust in the past is oriented towards pre-existing ties³⁰. The area of metamorphosis can be attributed to that (A) of low intensity and high renewal.

As in management theory and practice, once the variety of methodologies, terminologies and tools is established, with an eclectic orientation and its derivation from innovative future-oriented approaches, but with tools and elements that have not been fully tested, the model shows the link between eclecticism and wishful thinking. For this purpose, previous experience is non-existent or very limited and the attitude of practitioners, entrepreneurs and professionals when faced with difficulties is of the type 'everything else hasn't worked, let's try this! '.

This is where the so-called "technological paradigm" comes into play: the tool used, in this case the management control system, can be adapted to needs once it is fully understood by the user³¹.

On the other hand, if the understanding of the software that manages it is beyond the user's competence, then instead of adapting the tool to one's needs (which is what the user expects, because of the decisive promotion that is given for this purpose, exalting a flexibility that only partially exists), it is more appropriate

²⁹Ibid.

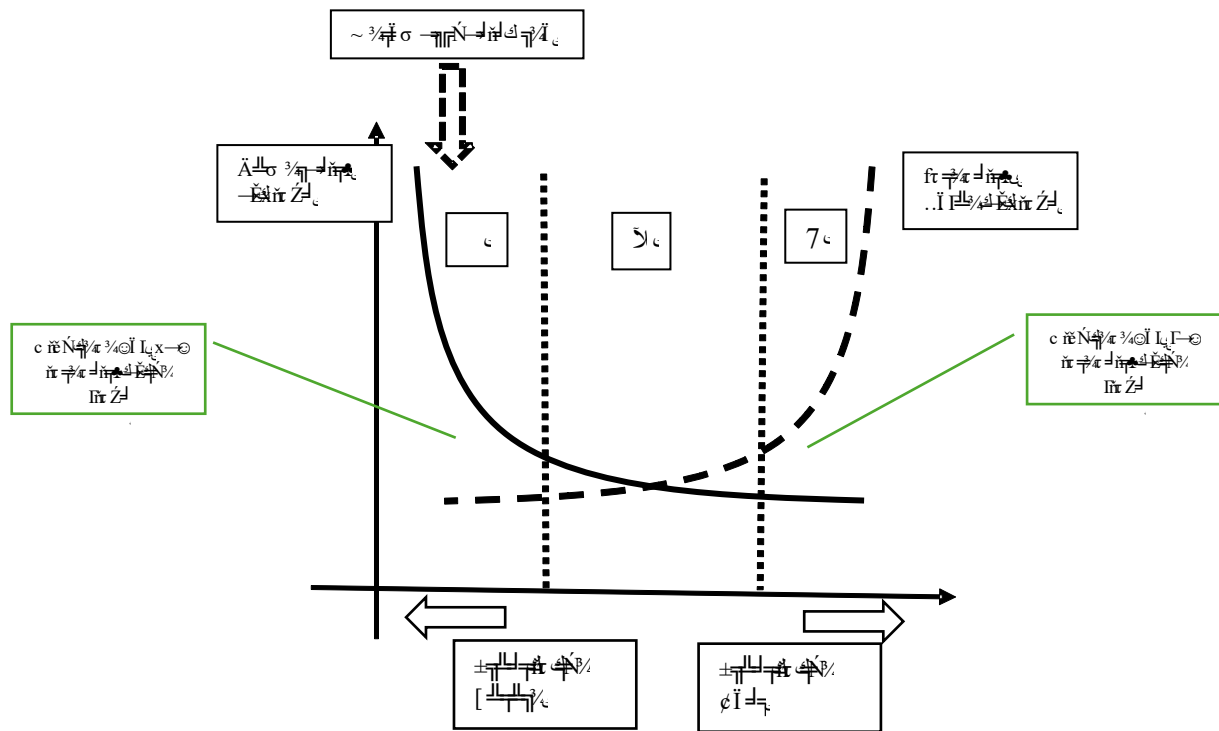
³⁰Bianchi (2004).

³¹Von Tunzelmann, Malerba, Nightingale & Metcalfe (2008).

to adapt the organisation of structures and processes to the new tools, in two words, to adapt the organisation.

In this regard, the so-called technological paradigm is triggered whereby the instrument used, in the specific case for the Management Control system (IoT and CoSo Framework) can be understood to the full by the user, who can adapt it to his or her needs. If, however, the understanding of the software that governs it is beyond the user's competence, then, rather than adapting the tool to one's own needs (which is what the user expects, also because of the strong promotion that is carried out for this purpose, enhancing a flexibility that only partially exists), it is more appropriate to adapt the organisation of structures and processes to the new tools, in two words, to adapt the organisation. However, this on the one hand affects the interrelationships between personnel and on the other hand implies the use of skills that do not exist.

Figure 4. Position of Metamorphosis in the Renewal of Links and in the Orientation to Trust



Apart from training and updating, the reaction to technological innovation can be disorganised or, as in the case of management, produce an eclecticism that can lead to wishful thinking and what has been referred to as ‘so-and-so management’.

This, however, affects the interrelationships between employees and requires the use of skills that do not exist. Beyond training and updating, the response to technological innovation can be disorganised or, as in the case of management, it

can lead to an eclecticism that can result in wishful thinking about solutions and what has been called "so-and-so management".

The so and so Management

The expression 'so and so' is used as a grammatical meaning to refer to someone or something, especially when the real name is not important or has been forgotten. It is bizarre that in the Italian language, *Coso* or *Cosa* are used in the same circumstances.

In economics, 'so-and-so' has recently been used to qualify technologies with uncertain results in terms of positive effects on employment or on the qualifications of human resources.

Both meanings seem to emphasise the uncertainty of methodologies and results. In management, the issue also extends to the decision-making methods and models proposed or, as regards the tools used, to the management technologies that must be employed to support not only the administrative and accounting areas but also the organisational ones.

In other words, "so and so management" expresses the uncertainty of the choice of decision-making models and results. In management, the issue concerns the decisions and tools related to management technologies that must be applied to support not only the administrative and accounting areas, but also the organisational ones.

In this last purpose the structural and professional rules are addressed to the work of Reviewers and Auditors in applying them to interactions among organisational elements such as owners, staff, customers and suppliers, which are the prevailing components of the organisational area.

In this regard, CoSo can be considered a typical business technology through which the organisational adequacy required by the regulations³² can be detected, in order to simplify and make the processing and control of data management more efficient and effective in its declinations: Organisation, Administration and Accounting.³³

The CoSo ERM Framework is promoted as a methodology to make control processes rational and pervasive according to the managerial structure in a perspective of adequate organisation oriented to minimise risks of default.

Both these business technologies imply the reduction of human resources involved in the process and in the re-locations and re-orientation of skills once applied to the Management Control Systems.

³²D. lgs. (Italy) 83/2022

³³Art 2086 Translation from Italian Civil Code: "The entrepreneur is the head of the enterprise, with his employees being hierarchically dependent on him. Whether operating in corporate or collective form, the entrepreneur has a duty to set up an organizational, administrative and accounting structure that is appropriate to the nature and size of the business. This structure should facilitate the timely detection of business crises and loss of business continuity and enable the entrepreneur to take immediate action to adopt and implement one of the instruments provided by law to overcome the crisis and restore business continuity."

The problem is mainly connected to the complexity, as CoSo implies the consideration of many variables, steps of procedures, as well as the approach to eclecticism in what can be considered its unrealistic expectations³⁴.

The fundamental and traditional question for management is: how to simplify and made them easily understandable and thus controllable?

The impression is that, faced with the unsatisfying results for this purpose, Managerial Theories and Practices, scholars and practitioners looked around for the answers to their problems, in other disciplines.

At the same time, professionals who had to solve their contingent problems relied on their intuition and extended the practice of management to what is known as tacit organisation, i.e. the field of unwritten rules, also known as the dark domain.

Furthermore, it is understandable that technological innovations generate more expectations than can actually be realised. Expectations of the IoT and CoSo as a precursors of AI are not very different from those that led to the 1634 tulip crisis of in the Dutch Golden Age or, more recently, to the precursors of the bursting of the real estate bubble in 2009, with the excessive mortgage-backed securities that bundled high-risk loans.

In this regard, scholars have pointed out that, despite the initial approach of attributing the 2009 crisis to inadequate and excessive software, the responsibility of individual behaviour later emerged.³⁵

Now the focus is on AI and its expectations on business management and expectations contribute to inflate prices and promotion.

Back to origins, dissolution or metamorphosis? (Conclusions)

The recent flourishing debates on Management³⁶ suggest three main directions for the development of Management in the face of the crisis of theory³⁷, as evidenced by the recourse to other disciplines, and the crisis of business schools, which seem to disappoint the expectations of the recipients of the skills acquired:

- Back to origins and basic management principles
- Dissolution and replacement with other disciplines such as management engineering or coaching and leadership
- Metamorphosis by assuming a new variable structure adapting to the needs of the context.

Each of these three possibilities has consistent motivations and tools available for a viable alternative.

³⁴Bianchi (2024a).

³⁵Frankel (2008).

³⁶Rebora & Ferrando (2024).

³⁷See the WOA 2019 Annual Meeting, in Palermo, on “Identity and Pluralism: Who am I? What are we? How are we?” – A reflection on Seeking, Giving and Making senses of organizing in a fluid, uncertain and digitized world (2019).

- Back to origins and basic principles of management.

In the development of a robust paradigm classical management principles such as Graiciunas's Span of Control³⁸, Jaques's Control Span³⁹ and Peter's Principle⁴⁰ can be listed together with performance evaluation based on Efficacy, Effectiveness and Adequacy⁴¹ and on the Renewal Systems according to procedures analysis through the indexes of Turnover, Average permanence and Variation⁴².

- Dissolution and replacement with other disciplines such as management engineering or coaching and leadership.

This seems more coherent with the eclecticism still ongoing in the evolution of Management particularly considering the growth of management engineering and computer sciences, with advanced business technologies that, with the support of AI, will remove disciplinary boundaries opening the way for new configurations of responsibility for management and leadership⁴³.

- Metamorphosis that assumes a new variable structure adaptable to needs of the context.

The metamorphic hypothesis evoked by scholars attentive to the evolution of enterprises and managerial approaches would assume the holistic approach that ensures an open inclusion of external contributions and no bounded hypothesis but also of a new generation of managers educated to this perspective⁴⁴.

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³⁸Graiciunas (1954).

³⁹Jaques (1964).

⁴⁰Lazear (2004).

⁴¹Bianchi (2014).

⁴²Bianchi (2004).

⁴³Bianchi (2000).

⁴⁴Gosnell, Grimm and Goldstein (2020).

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