

How to study actors making sense of contradicting institutional logics?

**- a combined, logics-scripts-sensemaking approach illustrated by a study of managers
in a professional service firm**

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(Contribution to the annual meeting of the Danish Academy of Management,
At Copenhagen Business School, December the 5th and 6th, 2011)

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Abstract

A rising number of voices have pointed to the need for institutional theory to analytically address the interaction and interpretations of individual actors in institutional theory (DiMaggio, 1988; Friedland & Alford, 1991; Powell & DiMaggio, 1991; DiMaggio & Powell, 1983). Recently, a considerable amount of research into the agency of actors in creating, maintaining and disrupting institutions (Hardy & Maguire, 2008; Lawrence & Suddaby, 2006; Kraatz, 2008; Lawrence et al., 2009) has been undertaken. However, little empirical research at the role of interacting individuals in institutionalization has been published using ethnographic or micro-studies as yet (see, however, Zucker, 1977; Porac et al. 1989, Zilber, 2009; Kellogg, 2010, Lok, 2010 and for a review; Jennings & Greenwood, 2003), although this is frequently recommended (Colyvas & Powell, 2008). The purpose of this paper is to suggest a way to study institutionalization and institutional change processes by ethnographic studies, combining institutional and sensemaking theory. Barley & Tolbert (1997) have proposed a methodological framework based on Giddens' structuration theory (1984) using 'scripts' as the pivot between individual action and structure (ibid, p: 99). This paper contributes by amending the model in three ways: First it uses '(contradicting) institutional logics' instead of institutional pressures, second it includes an organizational level and third; it uses sensemaking theory in order to analyze how the institutional logics are made sense of using ethnographic data. The enactment of management scripts in a Big4-accountancy is used to show how institutionalization and institutional change can be studied at the interaction level applying the suggested logics-scripts-sensemaking model.

How to study actors making sense of contradictory institutional logics

Introduction

In most modern organizations people have to cope with what they often experience as a fundamentally ambiguous environment. The other day, I heard the following exclamation from a doctor who deplored the many newly introduced forms and registrations in relation to quality insurance in his hospital; “Why am I not allowed to just do my job – helping the patients?!”. In complex organizations the members are faced with contradicting concerns and precepts. New ideas and concepts influence organizations and their inhabitants have to resist, adapt to or incorporate them in the way they think and act. The question is when and how actors make these frequently disturbing influences part of their everyday life.

The aim, of this paper, is to suggest how to productively study the way the actors, in their interaction, are affected by and create meaning of emerging institutional pressures, exemplified by the contradicting institutional logics (Friedland & Alford, 1991) found in a professional service firm. The institutional dynamics the paper uses as a backdrop is the gradual bureaucratization of professional service firms reported in the Professional Service Firm (PSF) literature (Cooper et al. 1996; Covaleski et al 1998; Dirsmith et al. Hinings et al. 1999, Von Nordenflycht, 2010; Mueller et al., 2011).

To do that, the paper understands the change as a change in the institutional logics (Friedland & Alford, 1991) which define the institutional constitution of PSFs. The change is seen as the growing influence of a bureaucratic logic where a professional logic dominates. The paper uses the notion that institutions are governed by contradicting or competing institutional logics (ibid., Greenwood, Raynard, Kodeih, Micelotta and Lounsbury, 2011, Seo & Creed, 2002; Reay & Hinings, 2009) and that multiple logics are present in many organizational contexts, but that the relations between them are dynamic.

For the purpose of the approach, analyzing macro-structures, and the way they affect action, is not sufficient to understand and theorize these processes (Hallet & Ventresca, 2006; Binder, 2007, Hallet, 2010; Weick, 2001). To conceptualize this, the paper draws upon the tradition of symbolic interactionism (Blumer, 1969) in the form of sensemaking (Weick, 1995, 2001) to show how the specific interaction and

sensemaking push back at the institutional context (Weick, 2005). It is essential to understand how action, action patterns and interpretation affect the reception and enactment of institutional influences.

Institutional logics are in part the ‘symbolic construction’ (Friedland & Alford, 1991; Thornton & Occasio, 2008; Greenwood et al., 2011) that bounds or guides the way actors makes institutions meaningful and in part ‘material practices’ that represent and enact the meaning. But how do institutions and institutional logics get infused with value and meaning in the first place? To answer this question, it is critical to understanding the micro processes of institutionalization and institutional change. This leads to the need for a two pronged approach, sensitive to as well institutional macro constraints as micro-processes of institutionalization.

A substantial help to do this, can be found in the work of Barley & Tolbert (1997), who establishes a research framework based on the concept of structuration from Giddens (1984) using the concept ‘script’ as the focal concept for empirical research. Scripts can be divided into cognitive and behavioral scripts (Abelson, 1981; Gioia & Poole, 1984), i.e. the scripts as they are consciously represented in the brain as knowledge and enacted (mostly unconsciously) as behavioral sequences. Thus, at a more concrete level, scripts bear a distinct resemblance to the division of institutional logics into symbolic construction and material practice (Friedland & Alford, 1991).

I will suggest that analyzing ‘scripts’ is one way to study manifestations of institutional logics’ symbolic construction as well as material practices. Barley (1986, p: 83) likens formal organization to a ‘grammar’ of scripts to describe of organizational scripts and likewise institutional logics can be seen as grammars of scripts, encompassing the interaction, organizational, field and societal level (Thornton, Occasio & Lounsbury, 2012). Logics contain theories, values and notions of appropriate behavior which fills scripts with content. In sum, I understand ‘scripts’ as the carriers of institutional material which are continually encoded and enacted by actors (Barley & Tolbert, 1997, p: 98).

Barley & Tolbert (1997) designed a model in which scripts are ‘encoded’, ‘enacted’, ‘revised’ and/or ‘replicated’, ‘objectified’ and ‘externalized’ by actors, triggered by and creating institutional pressures . To understand the process aspect of institutionalization, we need to know how actors accomplish infusing scripts

with institutional material. I see this process as a continuous sensemaking process (Weick, 1979; Weick, 1995); i.e. actors encode and enact scripts by selecting cues from, as well as getting cued by, different institutional frames. When a manager in a team meeting (in the case) invites a discussion the appropriateness of making minutes from the team meetings, he takes cues from a scripts (and cues scripts of the participants) infused by a bureaucratic logic, when he reflects upon and inviting to dialogue about the formal rules of the meeting. The team meeting is in itself performed in accordance with a script which conforms to certain institutional logics (Gioia & Poole, 1984). The paper suggests that the same kind of analysis can be put forward on a number of other management practices, e.g. resource planning, performance management, development interviews, management team meetings (Ibid.).

The scripts based approach to study institutionalization, includes suggestions of steps in the research process; 1. Define institutions (undergoing change), 2. Map development of scripts, 3. Examine scripts 4. Validate results with other data (Barley & Tolbert, 1997). In the paper I structure the parent study according to these steps in order to illustrate the model. This study is a three year (2008-2011) ethnography of a professional service firm – a Big4 accountancy in Denmark. The processes analyzed as an illustration is how the scripts of management practices; ‘performance/ development interviews’, ‘meetings’; ‘dismissals’ are encoded and enacted in two different settings in the professional service firm-case.

While inspired by Barley & Tolbert’s (1997) influential paper, I see the contribution of the approach suggested in the paper, in four elements:

First, the model uses multiple institutional contradicting logics as an analytic point of departure for understanding the change of scripts. Next, while the model of Barley & Tolbert analyzes (1997) the structuration process primarily as a direct exchange between local interaction and institution, the model used in this paper introduces an organizational level in order to enhance the examination of management scripts. Then the paper uses theories of sensemaking processes (Weick 1995) to deepen our understanding of how encoding and enactment of (new) scripts is possible. And finally the paper provides an example that illustrates how sensemaking of experiencing the complexity of contradicting logics can be studied (Greenwood et al., 2011).

Theoretical concepts and applications

In the following I will first give a background to the illustration of the paper, by describing shortly the most influential analyses of the institutional development of professional service firms, then discuss the role of institutional logics, and finally link the institutional theory position with sensemaking theory before proposing using institutionalization-structuration of scripts (Barley & Tolbert, 1997) as a link and bridging of these perspectives.

Institutional change in professional service firms

The accounting firm case used for the purposes of this paper can be understood as a *professional service firm* (PSF, Greenwood et al., 1990; Cooper et al. 1996; Von Nordenflycht, 2010) embedded in a professional logic (Larson, 1977; Abbott, 1988; Freidson, 2001). Arguably a PSF is also affected by a state logic (Thornton et al., 2005 use the term ‘fiduciary logic’) which in the form of specific regulations which the public accounting business owes its existence, the market logic represented by the market of corporate and private clients making the professional service a commodity. As a more recent influence, a managerial - or what we will here discuss as a bureaucratic – logic, has become more influential in what some observers have named, Managerial Professional Business (Cooper, et al. 1996; Brock, 2006; Von Nordenflycht, 2010), as opposed to the original Professional Partnership (P²) Greenwood, 1992; Hinings et al. 1999; Brock, 2006) in which management ideas, techniques and systems are becoming more influential, challenging the dominant professional logic. More logics are obviously present in the context, but in this paper the four mentioned are seen as the defining logics for the PSF and that the specific configuration of logics is defining for this specific organizational form. And in the analysis below, I will focus on the professional and bureaucratic logics. Cooper (et al, 1996) stresses the importance of different interpretations and practices in their influential paper about the (perceived) change of organization in Canadian law firms:

“To move ‘contingently’ from P2 to a MPB archetype requires changes in interpretation and meaning; deinstitutionalization has to occur as new languages and explanations arise (Oliver, 1992).

This is a crucial part of our argument; organizational structures, processes and practices are produced, reproduced and changed through interpretation and action. There is no unique and unchanging meaning to ideas

such as professionalism, or partnership, or indeed, information. (...) The MPB-archetype, therefore, represents a real break with past practice.” (ibid., p: 634).

While they are nuanced in their analysis of the way the changes are introduced and realized in the organizations they study – that they are sedimented – Cooper (et al., 1996) they also emphasize the differences and contradictory character of the co-existing ‘interpretive schemes’ or ‘archetypes’. ‘Sedimentation’ implies that elements of more archetypes will co-exist for a prolonged period of time instead of simply substituting each other.

I use the above mentioned ‘archetypes’ as representing two logics: The logics of Professionalism and Bureaucracy, respectively. The ideal-type of Bureaucracy used here, is the Weberian ideal of rational, rule-based, differentiated and hierarchical organization (Weber, 1922) that privileges ‘the managerial role and practices’ while the professional logic is based on the supremacy of expert professional knowledge and thus privileges ‘the professional roles and practices’ (Freidson, 2001). This distinction is elaborated below.

Institutional logics - competing, contradicting and collaborating

The argument above implies the idea that ‘institutional logics’ influence organizations as described by Friedland & Alford (1991), Seo & Creed (2002), Thornton & Ocasio & (2008). The latter describe logics as:

“...the socially constructed, historical patterns of material practices, assumptions, values beliefs and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality.” (Thornton & Ocasio, 2008, p: 101).

There are several reasons to see logics as contradicting. We usually define our worldview by contrasting it to other views. And it is difficult to argue in favor for opposing views with the same conviction. It is for instance complicated to focus on the importance of managerial priorities and professional priorities at the same time. In the reality of the case-firm, the allocation of hours to do managerial work taken from a finite amount of hours, conflicts with the entrenched focus on billing client work in a PSF, thus bringing a bureaucratic logic in conflict with a professional logic. As in the ‘conflict of hours’ example, practices which follow scripts belonging to one logic, are sometimes in conflict or co-

operate with other logics present in a specific organizational context. Hence, it has attracted theoretical interest to understand how logics interact in the way actors make sense of them. In the literature addressing institutional logics, there has been a growing interest in studying empirically competing (Hinings & Reay, 2009; Thornton & Occasio, 2008), collaborating - or constellations of - institutional logics (Goodrick & Reay, 2011). The latter describes how pharmacists in US can be seen as negotiating four different institutional logics; Professional, Market, Corporate and State logics. As mentioned I see the managers studied in the case example as existing in a context of market logics (client-focus) and state logics (public obligations and certification), while the contradicting logics which is in focus, and which directly affects the managers, are the professional logic (the accounting profession) and the bureaucratic logic (management and efficiency).

Making institutional logics meaningful

Another view on how cognition and structures are intertwined is the ‘sensemaking’-literature. Organizing (Weick, 1979) and sensemaking (Weick, 1979, 1995, 2001) puts action or enactment in the forefront instead of the above emphasis of structures that constrains action and cognition (Jennings & Greenwood, 2003). In his seminal book *The Social Psychology of Organizing*, Weick (1979) states the provoking point of view that organizations enact, and thus create, their own environment. This is a basically phenomenological position in the way that individual or organizational actors are acting in accordance with the world they perceive based on former interpretations and observed meanings (Weick, 1979). In this view, it is futile to discuss the environment as something detached from the unique perceptions of the individual actors. These perceptions are, however, the result of a lifelong process of learning, socialization and experience of social interaction (Berger & Luckmann, 1966). In this sense, Weick’s take on the basic idea of social order is that Sensemaking and Organizing at the micro-level in some cases are transformed into macro-structures e.g. institutions (Weick, 2001; Weick et al., 2005). Weick asks the question of how this transformation takes place:

“The answer proposed here is, by concrete communicative interaction in which people invoke macrostructures to justify commitments. Thus social order is created continuously as people make

commitments and develop valid, socially acceptable justifications for these commitments...individual sensemaking has the potential to be transformed into social structures and to maintain these structures. (...) This proposal suggests a possible mechanism by which structuration (e.g. Barley, 1986; Giddens, 1984), actually works” (Weick, 2001, p: 26)

And later he states his opposition to purely structural explanations: “...macro-perspectives are hollow unless linked with micro-dynamics” (ibid., p: 28). Because Weick has as his main interest the micro-processes of sensemaking (Weick, 1995), he tends to play down structural issues like power-differentials and ritualized collective behavior or perceptions (Meyer & Rowan, 1977). Weick (et al., 2005, Weick, 2001, p: 159) try to formulate this link between sensemaking and institutions more sharply. The view is that sensemaking may be the ‘feedstock of institutions’ (Weick, 1995, p:36) in the sense that institutions are produced by the way actors infuse them with subjective meaning (Berger & Luckmann, 1973). But Weick (et al. 2005) concedes, as Weber & Glynn (2006) also propose, that the inverse may be equally true. That institutions are the ‘feedstock of sensemaking’. This view conforms to the description of ‘the substance of sensemaking’ in Weick (1995). Weick himself describes the process of using institutional material as “drawing words from vocabularies of occupations and professions and make sense through paradigms” (ibid., p: 107) e.g. taking cues that connect to institutionalized frames (ibid).

Weick (1995) suggests seven properties of sensemaking which he proposes will determine the generation of sensemaking when studying the way actors take cues and connect them to frames; Identity, retrospect, enactment, social, ongoing (projects), extracted cues, and plausibility (ibid.) I see these as very pragmatic theoretical observations that can be used to analyze how actors ‘encode’ and ‘enact’ scripts. In the illustration we will see managers who choose to enact scripts stemming from professional and bureaucratic logics, respectively. And the position from which they can make sense of the scripts is their perceived identity structure and role-identity (Stryker & Burke, 2000). At the same time, it is through their post-factum interpretation of their own actions; it is by the fact that they are able to enact scripts; it is by the processing of the scripts in social interaction; it is maintained by the continuity (or replication) of enactment of scripts; it is by the cues they extract from the scripts and by the general plausibility of a script in the specific context, that

they make sense. This line of thought will be applied in the analysis below, especially focusing on the way the properties identity, social interaction and retrospective reflection affect the sensemaking of the managers.

The dynamics of meaning, action and structure

Barley & Tolbert (1997), suggest a combined interpretive and structural approach (as also proposed by Stryker (1980) in his 'structural version' of symbolic interactionism). Barley & Tolbert (1997) takes theoretical point of departure in the ambition of not only using institutions as constraints but also explaining how institutions are created, maintained and changed in the way actors actively make use of them (ibid, p: 94). In this way, they arguably anticipate the recent discussion of 'institutional work' (Lawrence & Suddaby, 2006). The idea, that the creation, maintenance and disruption of institutions are a continual everyday process that actors undertake by doing 'institutional work'.

Barley & Tolbert (1997; Barley, 1986) explicitly apply the structuration concept developed by Giddens (1984) in which he describes structure and agency as mutually constituting each other. They state that they think institutionalization and structuration are covering more or less the same phenomena and processes (Barley & Tolbert, 1997, p: 100). In their description (de- and) institutionalization goes both ways (ibid.) and moreover, they separate institutions from actions and locate institutions temporally before action (ibid, p: 102). They state that while this may not be so ontologically – i.e. structure and action may be 'nested' or integrated in practice - it makes sense to make an epistemological or analytical distinction in order to track the way everyday interpretation and action interplay with the specific institutional framework.

From these fundamental conceptions Barley and Tolbert (1997) designed a pragmatic and generic, model to study institutionalization using scripts as the concept that carries 'institutional content' between realms. Scripts are, according to the authors; "*observable, recurrent activities and patterns of interaction characteristic of a particular setting*",. Scripts encode the social logic of what Goffman (1983) called 'an interaction order'" (ibid., p: 98, emphasis in original). The scripts are introduced, maintained and developed in a sequence of what I fundamentally see as a sensemaking process (Weick, 1995); encoding of scripts, enactment of scripts, replication and revision and finally objectification and externalization of scripts (Barley & Tolbert, 1997, p: 101-102).

Scripted behavior (and knowledge), in their view, is one of the key elements in institutional (or interaction) order. In their view ‘scripts’ are not merely symbolic representations of behavior (mental or in artifacts like a written standard procedure), but they describe the actual (observable) way behavior is structured in practices, roles etc. in the common understanding of the actors (ibid. p: 98). Scripted behavior becomes the mediating entity between actors and institutions through a process where scripts are ‘encoded’, ‘enacted’, ‘replicated or revised’ and ‘externalized’ or ‘objectified’. The cognitive psychologist Robert Abelson (1981) defines ‘scripts’ as follows:

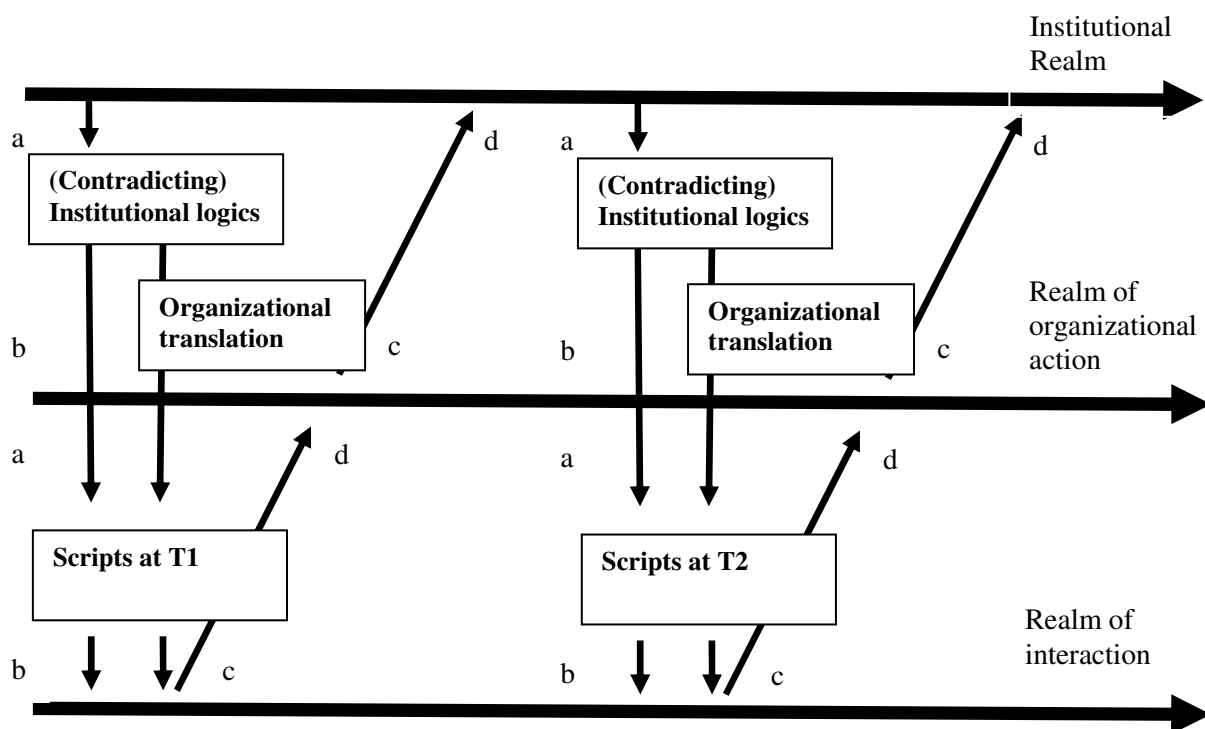
“...a script is hypothesized cognitive structures that when activated organizes comprehension of event-based situations.” (Ibid., p: 717).

The scripts are thus on the one hand a way of understanding a sequence of event. Abelson goes on: “In its *weak* sense, it is a bundle of inferences about the potential occurrence of a set of events (...) In its *strong* sense, it involves expectations about the order as well as the occurrence of events. (Ibid. emphasis added).

The notion that scripts can be weak or strong is useful when analyzing changing scripts. A weak script may be a script that is not fully institutionalized or a script can weaker or stronger in different contexts. A similar concept, cognitive ‘scheme’, is preferred by Thornton (et al., 2012, see also reviews of related concepts by DiMaggio, 1997; Gioia & Poole, 1984; Abelson, 1981). They see, however, ‘script’ as a kind of scheme: “Scripts in particular guide expectations of behavior by helping individuals resolve ambiguities, draw inferences, and guide evaluations (Thornton et al., 2012, p: 23).” This view of the ‘script’ concept is more cognitive (like the definition of Abelson (1981) above) than the ‘scripts’ concept of Barley & Tolbert (1997). However, they go on to say that these differing views can be reconciled by recognizing that individual scripts are invoked by socially interacted scripts and that socially interacted scripts are stored as cognitive scripts in individual memory (Thornton et al., 2012). In this context, I take the view that scripts are both cognitive and behavioral (Abelson, 1981; Gioia & Poole, 1984) and that they are created in social interaction (Goffmann, 1983).

Institutional logics can also be understood in as well cognitive and behavioral terms (Friedland & Alford, 1991; Thornton & Occasio, 2008). For instance; churchgoing and praying is a practice that is also a part of the symbolic construction of the logic of religion (ibid., p: 249-250). I contend that logics and scripts have similar implications, although at different levels of abstraction. Or put another way, institutional logics are made concrete and processed as scripts in interaction (Barley, 1986) as practices as well as interpretations. Scripts can be specific to local interaction orders, but scripts can also reflect and affect broader institutional logics if they are transmitted (Zucker, 1977) to other groups and organizations (or received from).

In the following model adapted from Barley & Tolbert (1997) I describe the dynamic relation between the institutional influences and the interaction of actors.



Key: a=encode, b = enact, c = replicate or revise d = externalize and objectify

Figure 1: Institutionalization/structuration model adapted from Barley and Tolbert (1997, p: 101). Inspired by conversation with Mary Ann Glynn, Gilleleje, May 2011.

The version of the institutionalization model reproduced here is added an 'organizational realm', because I find it useful to distinguish between the institutional realm and the organizational realm.

Management practices inherently exist in an organizationally connection between local interaction and organization wide systems and policies. While a proportion of the bureaucratic and professional logics are directly affecting the interaction realm, especially the bureaucratic logic will also be translated and boosted or dampened by the organizational realm that connects the management system. When the case-firm initiates systematic activities to drive a formalization of management, it affects the sensemaking of the managers and the organizational level is important in the way that the different subunits influence each other through the organizational realm, for instance by gathering managers in a knowledge sharing meeting etc. In effect, it seems appropriate, when studying managers, not to exclude or collapse the organizational level with the field level or the interaction level.

At the interaction level, actors are influenced by the way the organization positions itself as a collective in relation to the institutional field. Behavior is legitimized and molded by as well institutional pressures like professional norms as organizational cultural norms and identity (Glynn, 2008; Kunda, 1992). In the study of management practices in the illustration case, the way management practices are enacted in two different settings show that different but similarly scoped units in the accountancy are affected differently by the management thinking that is developed at the organizational level, highlighting the importance of local context. Empirically, the interpretation and enactment takes place in two phases; organizational domain of the general management and interactional domain of the managers and employees.

Scripts will at times be nearly unequivocal and the sensemaking (or in Barley & Tolbert's terms: encoding, enactment, replication) affirm the existing interaction order. On the other hand, when scripts are ambiguous or diverging scripts are available, the process challenge the existing order and new scripts are produced which again affects the environment. This is the result of friction between contradicting institutional logics. To put it more concretely, for research, the point is to follow the scripts and how they seem to change though the way actors make sense of them. In the case of the professional service firm: how is the way the professionals, who become managers, act and interpret their work, changed by the new scripts which become available, infused by a bureaucratic logic?

Thus, the analytic sequence I propose is ‘institutional logics – scripts – sensemaking’. The analysis will analyze what institutional logics are available in the organization and whether the composition is changing, scripts are examined in order to analyze if and in what degree changes are taking place and finally use sensemaking properties to understand how and why actors enact the scripts they do.

In the following two sections I will show how first a research process of changing scripts can be structured and afterwards develop the script analysis and provide examples.

Studying changing scripts indicating institutional change

Before analyzing specific scripts it is important to outline the context of the research. I will follow the general methodological suggestions of Barley & Tolbert (1997) and review the study I use as illustration. They propose following four steps are necessary for a productive analysis of the change of institutionalized organizational scripts.

- a. Define the institutions at risk of change,
- b. Chart the flows and action and scripts over time,
- c. Examining scripts for evidence of change,
- d. Validating the link between the observed changes in scripts with other data (ibid. p: 103).

In the following I will show how this can be applied to the illustrative study used in the paper.

a. Defining institutions at risk of change over the term of the study and selecting sites

The case-organization in question is, as mentioned, a Big4 accountancy, assumed to be undergoing a change from an organization being dominated by a professional logics to a more ambiguous state, in which a bureaucratic logic is more influential. As noted, the literature of professional organizations has for a long time been describing the process in which this kind of organization maybe is changing. Additionally, the background study has disclosed a number ways in which the organization is changing in the years leading up to the study; introduction of a new work-organization, organization of new manager-roles, introduction of an organization based on differently sized client segments (Bévort, 2011c). Accounts from partners and other staff indicated that change efforts within management had gradually intensified in a number of years. The

institution at risk of change is ‘the professional service firm’ as exemplified by the case, and the managerial scripts, is representing existing and new institutional logics.

But how can we get closer to conceptualize what this change can be studied as in terms of scripts?

How can we make the logics concrete in cognitive as well as behavioral terms? Freidson (2001, p: 12) defines what he sees as three general logics; market, professional and bureaucratic. In the market logic the consumers are in control, in the bureaucratic logic the managers are in control and in the logic of professionalism an occupational group is in control (e.g. Pharmacists). While this is very illustrative, it is also quite obviously (as Freidson admits) hard to imagine any setting where any of these logics exist in a pure form. Empirically, we will expect the logics to blend in different mixes. However, it is likely that these particular ‘mixes’ will create distinctive configurations or constellations (Goodrick & Reay, 2011) at the field and organizational level.

Thornton (et al., 2005) describe what they term Corporate and Professional institutional logics respectively at the field level.

Key characteristics	Professional logic	Corporate logic
Sources of identity	Personal reputation Quality of innovation (services)	Bureaucratic roles Quantity of production
Sources of legitimacy	Personal expertise	Market position of firm
Basis of norms	Membership in guild	Employment in firm
Learning mechanisms	Cooperation, apprenticing Relational network	Competition, training and routines Subunit of firm
Organizational Form	Network organization	M-form organization

Table 1 Comparing the corporate logic with the professional logic

These representations of field level logics above, are also ‘ideal types’ that seeks to describe the distinct features of organizational fields in which the two logics dominate respectively. Even at this level, it is possible to predict differences in the ‘scripts’ one would expect to exist in organizations of the two different types; e.g. apprenticing vs. training and routines. Cooper (et al., 1996) who addresses the intra organizational changes in PSFs directly, get even closer to a script-level description, when they describe professional partnerships and managerial professional business:

	Professional partnership	Managerial Professional Business
<i>Interpretive scheme:</i>	<i>Governance</i>	<i>Effectiveness</i>

	Fusion of ownership and control A form of representative democracy Revolving managerial tasks among the owners Local office as the centre of commitment <i>Primary task</i> Professional knowledge Peer control Work responsibility as indivisible Strong links with clients Widely distributed authority Minimum hierarchy	Management Client service Marketing and growth strategies <i>Efficiency</i> Rationalization Productivity
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Table 2 Interpretive schemes of Professional Partnerships and Managerial Professional Business

This juxtaposition shows the general trend in the change they theorize go on within PSFs, while the authors, rightly in my view, maintain that the elements in the Managerial Professional Business is adding to rather than substituting the previous elements (Cooper et al., 1996). It is now even more pregnant that these differences will affect the conceivable management scripts in an organization. For instance, (Peer-) democracy versus management, the focus on decentralization and local authority opposed to rationalization and strategies.

The purpose here is to provide an argument that a change in the constellation of two ideal-types that describe the forces influencing institutional change in the case. Any empirical study of changing organizational scripts will have to verify to what extent this change is taking place in a general sense. Next step is to identify the specific practices which are changed in the process.

b. Charting flows of action at the sites and extracting scripts characteristic of particular periods of time

There are two major challenges that most studies will meet. It is a central part of the method that it is important to study changes in scripts diachronically in order to be able to analyze how the process of change has unfolded. Also it is central to identify practices that can be seen as indicative for the change processes that one want to study. The first is difficult, even in a three year longitudinal study as the background study, because most institutional change-processes involving change in society are unfolding during a much longer period of time. One work-around, or supplement to this, is to choose sites that represent different degrees of influence of the changes in scripts the study sets out to study. Change in organizations will rarely take place in an orderly synchronized manner. Therefore the effect of new logics can be predicted to affect the organization in a heterogeneous way (Greenwood, 2011). A thorny methodological problem is to decide whether the variation in scripts, resulting from this, actually relates to the change of exposure to institutional

logics, or something else. However, the institutional specificity, and inertia, of a setting, makes it possible to make the case that the synchronous or cross-sectional variation is similar to – or at least indicative of – the diachronic variation. In short, describing interaction patterns as they were before and is after the general change. Also, the point in this set-up is not to explain the reasons of the change, but to understand how scripts are revised or replicated by the way actors make sense of them by analyzing their own interpretation and action. The study drawn upon here uses this approach to understand how management is made sense of in settings in the context of two different configurations of logics.

Of course, it is necessary to support the identification of two different settings as really representing different stages on a common organizational-institutional development trajectory by the support of for instance historic accounts and archival material from the organization in case.

The other challenge is to choose an indicative practice in which to study the scripts. In the study used as illustration, I have chosen to examine a ‘new’ manager role that has evolved in the organization in the last 10-20 years, but has become important following the managerial changes, I have mentioned above. This role is seen as indicative in more than one way; first, the middle manager role is closely related to the ideal of the bureaucratic hierarchical organization, second, the role is a direct result of the change of work-organization of the primary production of services towards efficiency and co-ordination . The management practices attached to the role are arguably part of the changes going on and finally the role is seen as focal for the changes in discourses and interaction between partners, professionals and managers related to general management changes.

In order to contrast the two logics in the management scripts I study in the case, it is necessary to specify the logics as they contradict each other in the internal processes. The following table is partly a synthesis of the above descriptions of logics in professional service firms and part reflecting observations from the ethnographic study of accountants who become managers.

	Professional managerial logic	Bureaucratic managerial logic
Orientation	Outwards (Client)	Internal (Organization)
Organization	Meritocracy, peer-democracy	Hierarchy
Org. relation	Autonomy	Interdependency
Roles	Generalist	Specialized
Competences	Professional	Role specific

Emp. relations	Collegial/Peer	Manager-employee
Authority	Professional seniority, ownership	Office, position, title
Quality	Professional standards, client satisfaction	Efficiency
Criteria for success	Personal achievement (billing)	Unit goal achievement

Table 3 Competing logics in a professional service firm

The purpose of this third tabular polarization, is to show how logics come to define or constrain a lot of elements that constitute scripts. Take for example a meeting script influenced by a professional logic opposed to one influenced by a bureaucratic logic; topics will be predicted to deal more with professional client related and not internal procedures and systems. The structure of the meeting will be less rigid, reflecting a peer-relation focus etc..

c. Examining scripts for evidence of change – management scripts as containers of logics

In the observations of the two managers used as illustration, I have broadly looked for management practices in the way I have chosen number of settings in which the managers are expected to act as team managers – to perform management scripts. As a contrast to these observations, I have been following the two managers for two days each on accountancy tasks with clients to observe the way they act as professional task managers.

In the sequence of the model of Barley & Tolbert (1997) first step is the encoding of scripts. In the context of the study used as example this means identifying the ways in which the management scripts are encoded in the organization. The idea of encoding is implying an individual internalization of scripts which normally is a part of socialization in the organization. However rules, practices or commonly accepted procedures that are mutually confirmed and transmitted to new-comers are also examples of encoding (ibid., p: 102). When examining scripts, it is therefore productive to look at management tasks which existence are taken-for-granted and then look for ways in which they get encoded. Barley & Tolbert mentions manuals of recruitment as a source of encoding of ‘appropriate’ behavior (ibid., p: 103). In the case of the manager role it seems logical to use texts and management systems, which encode a specific set of ideas into the management scripts; e.g. a formally described ‘management model’ of manager competences communicated in management training, another is a document that describes an agreement between managers and partners about the content of the department manager role.

The next step in the model is enactment of scripts. Enactment of scripts is the most straight forward to discuss and observe, because performance is accessible to the researcher. Indirectly, it is also possible to get accounts from the actors who perform the scripts even though it is necessary to be critical of these accounts (Barley, 1986). Below, I analyze three different management scripts; development interviews, team-meetings and dismissals as an illustration of a way to use the scripts approach.

The replication and revision phase is complicated to show by analyzing the scripts because they necessarily imply a temporal dimension. One way to illustrate replication is to identify examples in which scripts get enacted that are surprising in the context. For instance when a manager enacts a professional scripts that conflict with the role and task he is supposed to perform. A way to achieve a credible account of 'revision of scripts' is to record to narratives from the ethnography in which the actors tell stories about actors who consciously have attempted to change scripts. Even though many particular details in these accounts will be imprecise or even distorted (Barley, 1986), the general narrative will outline the consensually validated narrative of the change (Weick, 1979) provided you get enough diverse accounts from the organizations which can validate what the core elements of the change story.

Finally, the externalization and objectification in the process is probably the most complicated to trace especially on the field and societal level. However, the data from the other phases should provide some indications and at least provide a supplement to the field level studies in the litterature.

d. Validating the link between scripts and intentions

In the study, I use as example, I draw on a variety of different sources; interviews with partners and professionals from the accounting part of the case-firm, document studies, interviews in the two practices of the two managers. This serves to validate the differences I observe between the two social contexts in the case in the interpretation and enactment of the scripts from the two logics.

The account above shows how the framework of Barley & Tolbert (1997) has been applied to the parent study as well as to the examples used in the paper below. One of the departures from the recommendations is the limitation of the longitudinal aspect. As suggested above, I have used the comparison of the two settings using the literature (Thornton et al., 2005) to approximate different levels of

‘bureaucratization’ (Cooper et al., 1996) to show the actors make sense of the contradicting logics in different ways. The crux of the matter is however how we study the changing management scripts and the sensemaking involved in this change process.

Examples of studying managers making sense of contradictory logics with scripts

Below I will exemplify the kind of analysis the approach makes possible. First a few more words on the way I see the ‘institutional logics – scripts – sensemaking’ model, proposed here.

Besides the application of scripts by Barley & Tolbert (1997, Barley 1986), there have been a number of other examples of the use of scripts to describe organizational behavior (Gioia & Poole, 1984; Poole, Gray and Gioia, 1990). While scripts as understanding of event sequences that applies to all settings, scripted behavior is seen as an appropriate way to describe regularly repeated organizational behavior as for instance meetings, selection interviews, performance appraisals (Gioia & Poole, 1984, p: 455). These management practices are often strongly scripted in the sense that the way participants are well aware of the reasoning behind the practice as well as what behaviors are expected to be associated with the scripts. For instance, selection interviews can be painstakingly precise in terms of turn-taking, the appropriate sequence of events and kind of topics processed in the exchange (Ibid., p: 1984).

Paraphrasing Abelson (1981), Gioia & Poole (1984) explain that script processing occur when the participants have a ‘cognitive representation’ of a certain script, when a context enables and prompts the scripts and when the person or persons involved actually enters and performs the script. They add that ‘self-concept’ is an important contingency for the processing of scripts understood in the way that preservation of self-esteem can influence the choice of scripts (Ibid., p: 455). Hence, when we study professionals perform as managers, what they actually do is dependent on their knowledge of the scripts, that a supportive social environment for the scripts is in place and that they actually make the choice to enter and perform the script (Ibid).

In my view, scripts can rather easily be connected to the properties of sensemaking described by Weick (1995). When people extract cues they invoke frames which will include cognitive and behavioral scripts (stemming from broader logics). The match between the identity of the performer and a script is decisive for whether it is performed and how. Scripts are socially anchored in a situated interaction order. Scripts are open to symbolic examination and retrospective sensemaking as opposed to habits and automatic behavior (response programs, Abelson, 1981, p: 722).

The strength of script, as a concept, lies in the fact that it can be seen as a result of organizational sensemaking, institutionalization and are at the same time a carrier of institutional logics. A script is a socially accepted – often taken-for-granted – sequence (or cluster) of actions that are repeatedly confirmed by re-enactment in the organization. A script is institutionalized in the Schutzian sense; a typification (Berger & Luckmann, 1966, p: 47-48) – a type of (inter-)action which becomes recognized in the social context as an institution in the broad sense. And at the same time a script carries links to societal institutional logics (Thornton et al., 2012). Thus, we may see the way actors think and perform scripts as evidence of sedimentation and competition of logics (Cooper et al., 1996). Examining scripted behaviors can tell us how and to what extent actors make sense of the available logics.

In the examples below I will illustrate the approach by examining the way the two managers, and their colleagues, make sense of the management scripts by drawing on contradicting logics. The empirical examples are drawn from observations and interviews with managers in a Big4 professional service firm in Denmark. The data is found in two different sites, one with a strong influence of a bureaucratic logic; BigCity practice and one which is affected to a lesser degree; Countryside Practice.

Development interviews as scripts carrying different logics

Yearly development interviews between manager and employee is a practice which is common in most large Danish organizations (Holt Larsen, 2010). The aim of the interview is personal and professional development, performance appraisal and general exchange of views on the state of the co-operation and working climate. Basically development interviews can be seen a way of managing human resource development in a standardized way and as such a practice influenced by a bureaucratic logic.

In traditional professional organizations the development interview script can be expected to be 'weak' (Abelson, 1981) in the sense that the practice is not developed as organization-wide 'systems', but rather a somewhat sporadic process, associated with discussions of salary (Bévort, 2011a, Hinings et al. 1999). Communication about personal and professional development is not formalized because it is seen as a part of the day-to-day interaction of senior and junior professionals, if not a part of a mandatory professional training program. The roles of manager and employee can be supposed to be similar to the everyday roles of professional work. The script is weak, because there can only be expected to be a general understanding of what is supposed to go on in terms of purpose and content, but holding very few ideas of what is exactly going to happen. This description is confirmed by accounts from the case-firm.

In a more 'bureaucratic organization' development interview scripts can be expected to be stronger. They are systematized centrally and is a part of the management training syllabus. In this kind of organization, there are expected to be extensive support systems for the planning, execution and follow-up of the interviews. The role of manager and employee is supposed to be performed in a specific way that is conducive to the purpose of the interview. For instance the manager is supposed to secure the conversation focuses on the employee, asking questions and listen. The script is expected to be anchored in an idea of what is appropriate in order to fulfill the organizational purpose rather than the purpose of just the manager or local unit. The script is expected to be strong in the way that it includes much cognitive detail and that performance of it is predictable in terms of events and their sequence (Abelson, 1981; Gioia & Poole, 1984).

Some analytic reflections

In the 'ideal-typical' descriptions above, I set up the differences between a concrete scripts in an environment dominated by a professional logic and a bureaucratic logic as a direct opposition. It provides a background for analyzing how and to what extent the managers in the case example draw on the two different logics when they perform their interviews. And this will predictably be a much more blurry picture showing different combinations of elements indicating one logic or the other. To what extent do they embrace a manager role specific to the strong development interview script? How does the content of the interviews indicate the adherence to a more or less strong script? What contradictions and competition arise

between the scripts derived from the professional logic and the bureaucratic logic? My suggestion is that some important answers to these questions can be suggested by the ‘logics – script – sensemaking’ analysis. I will develop this point further below.

Consequences for further analysis

By recording how managers interpret and perform management scripts like the development interview in the (the specific) complex setting we do here, we get access to rich data that help us understand why a manager in one specific context enacts the management scripts and are able and/or able to draw on one logic or the other. In the study, the manager from ‘Countryside Practice’ is enacting the development interview script in a way which seem adapted to his professional identity (Bévort, 2011b). It is not aligned with the strong version of the script described, but is anchored in his own rich personal recollection of his development as a professional. Thus, the manager is not mentally prepared when an interviewee at one point confronts him with an issue growing out of the strong bureaucratic scripting of the interview: Raising a competence question that doesn’t fit into the professional framework. In the Big City practice, in the study, it is clear from observing his management script performance, that the manager in that context is working more consciously with his manager role and is developing an identity as a manager. E.g. the manager consciously changes his interview behavior because he requests and gets feedback from a partner in a way that conforms with the strong script described above.

I see several instances of sensemaking which are active in the interpretation of why of the actors’ draw in different ways on the two logics in the performance of the script. In this case *identity* seems very important to understand why the scripts get performed in different ways and also the *social interaction* which enables different enactments of the script and finally the extent to which the script is primarily automatic routine or the object for *retrospective* reflection (Weick, 1995). This is elaborated below.

For the manager to enter a strong version of the development interview script he has to accept a number of constraints inherent in the scripts that directly confront his self-image. E.g. he has to refrain, or hold back, from taking the role as the more experienced professional. He has to perform a specific manager, or coach, role that he has to include in his identity inventory (Burke & Stryker, 2000; Weick, 1995). He has

to internalize elements of the logic in script into his self-image. But this is also defined by the interaction order in the present setting. If the superior managers or employees don't respond when the manager enacts the script in new ways, it makes it very hard to make sense of new versions of scripts. Finally, the interaction needed to make sense is not just responses on the actual behavior but also that there is a reflective practice that enables an examination of how the scripts are performed and suggestions how to change them. The partner offering feedback on the performance of the development interview script is a case in point. As Abelson (1981) points out, scripts are symbolically accessible as opposed to automatic routine behavior, implying that scripts can be revised by conscious reflection.

Meetings, an archetypical scripted behavior in organizations

Gioia & Poole (1984) point to meetings as a candidate of an organizational behavior which can be productively analyzed as scripts. Meetings are on the one hand understood by participants in terms of what kind of content can be expected to be processed in it and which results can be expected to result from it. On the other, there is a more or less specified set of roles and behaviors that participants expect to experience when entering a meeting script. Most organizational meetings will be connected to a management script in the sense that a manager or meeting chair is central to the performance of the meeting script. Again, following the approach above it is obvious that the script of a meeting influenced by a professional logic will be expected to differ from one dominated by a bureaucratic logic. The first will be expected to be weakly scripted because it contains fewer specific characteristics and less detailed expectations to scripts. The meeting of the more bureaucratic organization be scripted much more strongly, in the sense that participants holds much more detailed expectations to what will happen in a meeting.

In the case-study the manager in the setting I see as dominated by professional logic, Countryside Practice, enacts a weak meeting-script following the definition above. The meeting is not very structured; the location is not a formal meeting facility, the formal meeting doesn't start at the time announced, there is no agenda and the manager only leads the process in very few occasions during the meeting. The role differentiation is little and there is none general reflection about the internal processes performed by the team. The content is primarily task-oriented or about professional issues.

On the other hand, the manager from the Big City practice, which the study sees as more influenced by the bureaucratic logic, the meeting is very close to the ideal described above; the manager manages the meeting according to a commonly recognized agenda, the location is a meeting facility, time is kept according to plans, the topics discussed on the meeting hold a number of reflections upon the situation of the and how organizational practices is performed. The role of the teams are differentiated and adapted to the specific performance of the meeting script.

In the kind of analysis I propose here, the two managers make sense of the available logics in very different ways. As above the identities the two manages enact are quite different. The countryside manager enacts his identity as professional senior more than an identity as a manager. His self-image is the responsible task-manager who happens to be responsible for the meeting and some administrative routines resulting in a rather weak script compared to the bureaucratic ideal above. The BigCity Practice peer has developed a meeting-script that is stronger and much closer to the ideal-type script. This indicates that he embraces the role-identity as a manager with much more ease. But the responses from the meeting participants are as important; in what ways does the interaction verify the scripts and the related roles? In the countryside practice meeting there is little evidence of a specifically scripted meeting behavior, while this is clearly the case in the Big City practice meeting – and there is also reflection on the internal meeting performance of the team as well as other management scripts like ‘development interviews’.

Dismissals, a ‘weak’ but highly visible management script

A final example of management scripts that we could use to examine how changing logics are made sensible by managers are dismissals. ‘Dismissals’ is a, although weak, but relatively stable management script. Weak, because it is often performed infrequently and the managers often don’t perform most elements of the scripts but leaves that to HR-specialists. The strength of it, however, is that it is generally strongly associated with the manager role: ‘Peers are not supposed to fire peers’. What then if the manager is more peer than manager? There are strong ethical implications of the way this script is performed and that is also why it is a staple of discussions of ‘good management practice’ in organizations – while agreement on what that exactly is, is rarely found. In the case of our two managers in the illustrative study the differences are

striking. Approaching a very similar round of dismissals, the Big City practice managers are setting up a way of handling the dismissals that conforms with a bureaucratic script; a formal process among the management peers, with explicit criteria and specified mandate from the partners. The Countryside Manager is effectively excluded from the process and the actual execution of the dismissals conflicts with the scripts that the manager felt was appropriate. The result of the two experiences is that the Big City practice manager are able to enact and verify (Stryker & Burke, 2000) his identity as manager, while his peer in Countryside practice is undermined. The social interaction context is also quite obviously making it much easier for the Big City practice manager to draw from what we discussed as a bureaucratic logic. Big City practice scripts performance are open to collective reflection while the countryside managers are kept outside the conversation about the content and process of performance of the dismissals script.

Analytic reflections

The above description of the contrasting enactment of scripts may seem like stating the obvious. In my view however it addresses a very central question: How do you study institutional logics? Or rather how do you study the consequences of logics on the way actors construct their world (Berger & Luckmann, 1966). When actors draw on different logics, scripts are formed to reflect the values, norms and practices of the logic (Barley & Tolbert, 1997). When studying the behavior of professionals who become managers, analyzing the way they enact management scripts tell us how and to what extent they draw on the available logics in different ways in the process. We have proposed that the identity, social interaction and (retrospective) reflection (Weick, 1995) of the managers (and colleagues) are important elements in understanding how this may lead to different kinds of sensemaking of the manager role. The role we see as a central indicator of the institutional change process, including a stronger influence of a bureaucratic logic.

Discussion

In the approach presented, and exemplified, above we have followed the change in organization of Professional Service Firms (Cooper et al., 1996; Covalleski et al. 1998; Hinings et al., 1999; Brock, 2006; Von Nordenflycht 2010) and seen it as a change in the combination of institutional logics that are available

for the actors to draw on. Greenwood et al. (2011), points to the need to study the complexity of the way organizations respond to the influence of multiple logics. For instance Goodrick & Reay (2011) describes how multiple logics are applied by US pharmacists in different ways in different situations. Reay & Hinings (2009) describe how logics may compete instead of being in direct conflict. Benson (1973) argued that the professionalism–bureaucracy dichotomy is actually contrary to many empirical studies showing that the two ‘logics’ coexist in relative harmony. This paper suggests that it is dangerous to get lured into simplistic conceptions of the way logics interact within organizations. We have study how the suggested influence of a ‘bureaucratic’ logic in the way these organizations is actually taking place at the interaction level. To do this I have proposed to revive the institutionalization-structuration model introduced by Barley & Tolbert (1997, Giddens (1984)) and especially the ‘script’ concept (Abelson, 1981; Gioia & Poole, 1984; Barley, 1986) to anchor the change in logics cognitively and behaviorally in the way actors make sense of them (Weick, 1995) – how they become subjectively real in the terms of Berger & Luckmann (1966). While the script notion is stemming from relatively old literature, the ‘cognitive turn’, as well as renewed interest in agents, in institutional theory, are pointing in similar directions as the approach proposed here. The ideas of ‘institutional work’ (Lawrence & Suddaby, 2006; Lawrence et al. 2009) and inhabited institutions (Ventresca & Hallet, 2006; Binder, 2007; Hallet, 2010) are in similar but distinct ways addressing the way actors make institutions and institutional change meaningful. Thornton (et al., 2012, as did Colyvas & Powell, 2008; Zucker, 1991; DiMaggio, 1988) point to the importance of conceptualizing ‘the micro-foundations’ of institutions without which; “we risk treating institutionalization as a black box at the organizational level, focusing on content at the exclusion of developing a systematic explanatory theory of process (...) neglecting institutional variation and persistence (Zucker, 1991, p: 105)”. Thornton (et al., 2012) dedicates a full chapter on this topic in their recent dedicated volume on institutional logics, choosing ‘scheme’ as their cognitive foothold for their theorizing of logics at the interaction level.

Thus, the contribution of the approach has been to make the analysis of the institutionalization process practical by using the scheme: ‘Logics - scripts - sensemaking - scripts - logics’ and so forth. This approach probes into the complexity of how organizations and organizational actors respond to the complexity of

multiple logics (Greenwood et al., 2011) and promises richer explanations than previous studies have offered.

As with most institutional theory, there are theoretical and methodological issues pending. For one thing, the ontological status of the institutional logic concept is somewhat obscure and the way it is often used makes it reified in a way that logics almost seem like independent actors. How do you observe an institutional ‘logic’? The proposal made here, to use the ‘script’ concept as a way of making the effects of ‘logics’ more concrete, connecting them directly to actors thinking and performance of action; in the sense that scripts represent logics as ideas and behavioral schemes, doesn’t solve the problem entirely. When do we know that we are observing a ‘scripted’ performance and not unique situated action based on actors’ spontaneous sensemaking – or just freak occurrences? Another argument is that the ‘script’ concept also has a connotation of oversocialized behavior from everyday usage, in the sense that it can seem like much action is determined unconsciously and/or without volition, by scripts. We all know the uncanny feeling of getting ‘scripted’ service in a restaurant somewhat hampering the authenticity of the relation.

Introducing a sensemaking perspective helps us in both respects, because sensemaking theory (Weick, 1995) specifies that the sense actors make is drawn on material from somewhere else. There is local meaning, meaning in the organizational context, there is meaning which is shared by everybody in the specific society. Logics become a part of the inventory actors ‘use in a toolkit fashion’ (Thornton et al., 2012; Swidler, 1986), or as bricoleurs (Weick, 2001) in order to construct, maintain and re-construct their worlds. And while the choice of the available elements is relatively open for the actors the inventory of available ‘bricks’ is usually very persistent (Zucker, 1977).

Putting it all together – sensemaking is the process ‘how’ and institutional logics are a way of structuring the ‘what’ of social construction (Berger & Luckmann, 1966) – and ‘script’ is one way to capture the mediation between the two (Barley & Tolbert, 1997). This argument seems like a rephrasing of Giddens (1984) which would in itself not be very helpful. The merit of the argument made here, is to advocate for a combined perspective which satisfy the need to take into account as well conscious action of actors as the influence of the broader social context - and apply it to empirical inquiry. The ‘logics – script – sensemaking

scheme', is an attempt to satisfy that need. A colleague of mine described the sensemaking discussion graphically as an endeavor to examine the instant when the 'tires touch the tarmac'.

7. Conclusion

In the following I will briefly sum up the contribution of the paper and give some suggestions to where I think it can productively be applied. First, the model uses multiple institutional contradicting logics as an analytic point of departure for understanding the change of scripts, adding to the model of Barley & Tolbert (1997). The advantage of using logics is that they offer general conceptions of meanings and behavior or symbolic construction and material practice (Friedland & Alford, 1991) that can structure the analysis based on a scripts approach.

Next, while the model of Barley & Tolbert analyzes (1997) the structuration process primarily as a direct exchange between local interaction and institution, the model used in this paper introduces an organizational level in order to enhance the examination of management scripts. This is especially important because management scripts arguably, and maybe more than other scripts, are associated with the culture and norms of the specific organization. Otherwise the organizational 'black-box' remains, interpreting individual actors as located in a field unmediated by the specificity of the organization. The examples also show that the variation within the organization is important hints to understand sensemaking processes that draws on the institutional logics (Zucker, 1991).

Third, the paper uses theories of sensemaking processes (Weick 1995) to deepen our understanding of how encoding and enactment of (new) scripts is possible. As Weber & Glynn (2006, Weick et al., 2005) have pointed out 'institutions are feedstock of sensemaking' and this approach build on that idea by showing how the existing institutional logics are used by actors to make sense of the available logics. This is seen as a process with three distinct elements; first the way the managers match their identity with the available logics, the way the local interaction supports enactment of the logics and finally the extent to which scripts are reflected upon. All three is seen as an interaction of the manager's choice and the extent that the active logics are actually supported and visible in the local context.

Finally the paper outlines an approach to study that illustrates how the sensemaking of experiencing the complexity of contradicting logics can be studied (Greenwood et al. 2011). It is very likely that this kind of analysis can be applied to many empirical contexts. My suggestion is, however, that the presence of visible and changing ‘contradictions of logics’ is important for a productive analysis, in the same way as Barley & Tolbert (1997) assumed that substantial institutional changes was necessary in order to study changing scripts. Therefore, areas like healthcare (Scott, 2008), public administration (Meyer & Hammerschmid, 2006), and of course professional organization as the one used here, are ideal settings for the suggested micro-analysis, which has also been extensively studied at a field- and organizational level within institutional theory (see for reviews; Scott, 2008; Greenwood et al., 2011, Thornton et al., 2012). But also private corporations are increasingly affected by other logics than market and bureaucratic/corporate – for instance logics of corporate social responsibility (Christiansen, 2011) that make them ideal targets for such analyses.

In sum, there is ample scope for further analysis that can elucidate the way the ‘inhabitants of institutions’ construct and reconstruct their worlds (Hallet & Ventresca, 2006) at interaction level and I think institutional research can benefit greatly from embracing this kind of approach to analyze organizational reality at the interaction level, especially actors faced with the complexity of multiple logics (Greenwood et al.,2011).

8. Appendices

Appendix 1

Contextual data of the two cases in the PSF-accounting division				
Top-management	Corporate management: CEO and two co-executives Leadership team of managing partners 16			
Total staff in advisory	2400			
	Countryside practice (CP) (accounting)		Big City practice (BP) (accounting)	
Management	1 managing partner + 2 partners (1 equity partner 2 salaried partners)		1 managing + 25 partners (17 equity /8 salaried partners)	
Staff (accounting)	50		177	
Department manager team (accounting) / Professional title	3 (incl. Anders)	Titles: All 'Senior Managers' Certified Public Accountants	6 (incl. Kevin)	Titles: All 'Managers' Not certified/ Newly certified
Team sizes (Manager CP/BC + peers)/ Expected hours used on department manager role	Manager CP: 11 2. 12 3. 18	2-300 hours	Manager BP: 15 (27) 2. 17(31) 3. 18(29) 4. 15(21) 5. 20(30) 6. 20(36)	5-600 hours

Appendix 2. The case and the managers

Following is a short introduction of the two managers from the Countryside Practice and from the Big City practice.

The manager from Countryside Practice is thirty four years old and has been within accounting for 15 years (13 of which with the case organization). He has achieved his authorization as a (Danish equivalent to) certified public accountant two years ago and is thus allowed to sign the client audits. He is appointed Senior Manager which is the most senior professional rank before partnership. He has been a department manager

for 4 years and is responsible for a group of ten accountants of mixed seniority. His and the teams client portfolio is targeted mostly at small and some middle sized clients.

The manager from Big City practice is thirty three years old, has been with the company for 11 years and has completed his authorization 4 months before the meeting is taking place. He has the professional title of Manager. He has been department manager for 1 year at the time of the study and is responsible for a team of 24 (of which 15 are direct reports) accountants of mixed seniority. His and his team's client portfolio is midsized and large clients.

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