Scripting professional identities: how individuals make sense of contradictory institutional logics

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ABSTRACT

This article examines how individual accountants subjectively interpret competing logics of professionalism as they transform from practicing accountants to managerial roles and as their organizations transform from traditional professional partnerships to more corporate organizational forms. Based on a longitudinal ethnography of professionals in a Big Four accounting firm we analyse the process by which individual professionals make sense of their new roles and integrate the conflicting demands of professional and managerial logics. We find that individuals are active authors of their own *identity scripts*. We further observe considerable interpretive variation in how identity scripts are reproduced and enacted. We contribute to the emerging understanding of institutions as 'inhabited' by individuals and extend this literature by demonstrating that the institutional work of reinterpreting competing logics is based less of inter-subjective interactions, as prior literature has assumed, and is, instead, based on individual cognition and interpretive subjectivity. We also contribute to research in professional service firms by offering a conceptual model of the individual micro-processes required for successful archetypal change.

KEYWORDS: subjectivity; sensemaking; institutional logics; professional service firms; identity scripts.

INTRODUCTION

Considerable empirical research has been documented the profound shift of professional service firms from traditional professional organizations to more rational and competitive bureaucratic forms. Professional service firms are increasingly adopting both the logic (Brint 1994; Leicht and Fennell 2008; Faulconbridge and Muzio 2009) and structure (Cooper et al. 1996; Brock, Powell and Hinings 1999, 2007) of business corporations. Traditional forms of professional control have migrated away from

professional associations to large professional firms (Cooper and Robson 2006) or transnational governance structures that are increasingly bureaucratic and less tolerant of traditional normative professional controls (Arnold 2005; Suddaby, Cooper and Greenwood 2007). All of these changes have resulted in a clear erosion of the ethos of professionalism in large professional service firms (Hanlon 1996, 1999; Clementi 2004; Suddaby, Gendron and Lam 2009).

Such changes, often described as changes in professional archetypes, reflect a long-run process of

institutional change in which the professions, like many other societal structures, have become increasingly rationalized (Leicht and Fennell 2008; Muzio, Brock and Suddaby 2013). Although much of these changes have occurred at the macro level of the organizational field, they have also had a powerful impact at the level of individual professionals. In particular, the identities of individual professionals are also changing to emphasize efficiency and commerce (Anderson-Gough, Grey and Robson 1998; Covaleski et al. 1998), often at the expense of ethics and public service (Brint 1994; Suddaby, Gendron, and Lam 2009).

Most studies of institutional change, however, are much more attentive to macro-level changes and largely ignore how these changes are interpreted at the level of the firm, the group or, most particularly, the individual. Indeed, critics observe that the individual is largely absent from neo-institutional theory (Suddaby 2010). An emerging stream of scholarship; however, has challenged the 'macro gaze' of institutional theory and has encouraged researchers and theorists to 'inhabit' institutions with people (Hallett and Ventresca 2006; Hallett 2010).

Hallett (2010) has perhaps best illustrated the benefits of this shift in level of analysis by demonstrating the process by which individuals negotiate, make sense of and navigate around rule structures imposed on them by field level actors. This research has inspired a growing interest in applying phenomenological and symbolic interaction inspired methods to better understanding the micro-analytic processes by which individual action and creative agency intersects with the coercive pressure of institutions (Everitt 2012, 2013; Gill 2014) at both the level of the group (Lok 2010) and the individual (Creed, DeJordy and Lok 2010).

Although this emerging interest in understanding processes of institutionalization from lower levels of analysis offers promise in better grounding neo-institutional research in its phenomenological roots, it still suffers from assumptions that these processes are largely inter-subjective and based on interaction. However neo-institutional theory holds an implicit, but largely unarticulated cognitive component that operates at the level of the individual. Indeed recent work on legitimacy judgments (Bitektine 2011; Tost 2011; Bitektine and Haack 2015) offers an initial step in this direction. However, if we take seriously

the phenomenological assumption that individuals 'enact' institutions (Berger and Luckman 1967), *we see a distinct gap in theory and research that acknowledges a role for individual subjectivity and individualism, rather than inter-subjectivity and interaction.*

This article extends the emerging interest in inhabiting institutions with people. Our study demonstrates how individual professionals within Big Four accounting firms, each of whom has been promoted to a managerial role, makes sense of, and enacts, the growing macro pressure to transform the firm away from traditional normative-professional controls and to adopt more bureaucratic-corporate controls. Our focus is in understanding how individuals make sense of competing institutional logics by analysing how logics of management become a subjective reality for each individual manager. We draw from the literature on institutional logics (Friedland and Alford 1991; Thornton 2004) and sensemaking (Weick 1995) to better understand how individuals cognitively reconstruct logics through their individual professional identities. We use the construct of *identity scripts* (Barley and Tolbert 1997) to capture the iterative process by which individuals creatively engage in *provisional interpretive reproduction* in which they experiment with probable or potential scripts of identity that reconcile competing institutional pressures. Our core contribution is to demonstrate that, despite the coercive and totalizing pressure of macro-institutional structures, individual interpretation and subjectivity, which has been largely overlooked by institutional research, offers considerable degrees of agency and freedom to reinterpret and even change institutional templates.

Our article proceeds as follows. In the next section we elaborate the phenomenological underpinnings of institutional theory and explain the advantage of examining logics from an individual sensemaking perspective. We also discuss the role of identity scripts. We then describe our methods and empirical context. Next we present our findings and we conclude with a discussion of our core contribution and the implications of this research.

THEORY

The phenomenology of institutions

Institutions are inherently phenomenological constructs. That is, they only exist to the degree that a

community of actors adopt a unified set of beliefs and routinely behave in accordance with those beliefs (Schutz 1976). Over time, the core beliefs of institutions and their habits of reproduction become typified and so taken-for-granted that they become externalized (Berger and Luckman 1967). As a result of their exteriority, institutions become reified or take on a life of their own that appears distant and separate from the individuals who created and habitually reproduce them.

In its early history, neo-institutional theory acknowledged the phenomenological underpinnings of institutions. Selznick (1949), for example, understood that it was analytically more precise to speak of institutionalization as a process (a process involving the infusion of meaning or value) rather than to adopt the more static, and reified terminology of describing institutions as concrete entities. Zucker (1977, 1983) extended this approach by studying the ways in which the dynamic of institutionalization was reproduced by the everyday interaction of individuals.

Over time, however, as neo-institutionalism has drifted to focus more exclusively on the field level of analysis, the phenomenological dynamism of institutions has been lost. As research drifted toward analysing the movement of institutionalized social forms and templates across organizational fields (i.e. Westphal, Gulati and Shortell 1997) or globally (i.e. Guler, Guillen and Macpherson 2002) there is scant attention paid to the role of interpretation or interaction as an inherent and important element of institutional dynamics. As Hallett and Ventresca (2006) observe, the institutions of neo-institutional theory are no longer 'inhabited' by individuals.

The implicit phenomenology of logics

The absence of individual interpretation is, perhaps, most apparent in the conceptualization of institutional logics. Logics are defined 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 and Ocasio 1999: 804). The core assumption of the construct is that logics exist in a dynamic interplay between individual and macro-phenomenological levels of analysis. That is, like institutions, logics are the product of shared

beliefs and values in a community of individuals. As they become more taken-for-granted; however, they gain a degree of concreteness or what Berger and Luckman (1967) would describe as 'exteriority' and come to be seen as something independent from their human creators. However, this 'exteriority' becomes possible through typifications and subsequently institutionalized as roles as Berger and Luckman (1967) point out. These roles are enacted by individuals and in order to do that they need construct viable identities (Berger and Luckman 1967: 89–96, 194–200).

While there has been a recent explosion of research on institutional logics (i.e. Suddaby and Greenwood 2005; Meyer and Hammerschmid 2006; Lok 2010; Ocasio Loewenstein, and Nigam 2015), few studies incorporate individual levels of perception into their analyses. The absence of individuals in studies of institutional logics creates a degree of theoretical incoherence that become manifest in logical contradictions for the theory. So, for example, if logics are the product of shared assumptions in a community and serve to constrain behavior, why are logics successful in constraining some types of behavior and not others? How does institutional innovation ever occur? Similarly, how do logics constrain the behaviors of some actors and not others? How do we account for institutional entrepreneurs?

The answer appears to rest in the differential ability of some individuals in a common field to interpret the phenomenological fragility of logics and to be somewhat immune to their 'totalizing' cognitive influence (Goffman 1969) as a result. However, one cannot make this argument without some conceptualization of the individual and individual differences in their ability to interpret and interact with the cognitive effects of institutions (Peters 2005; Hallett and Ventresca 2006; Suddaby 2010). A theoretically coherent understanding of institutions and institutional logics, therefore, must bring individuals back in to the conceptualization and empirical investigation of institutions.

Bringing individuals back in: sensemaking and identity

Fortunately there is a growing interest in reintroducing the individual into institutional theory. Perhaps the best illustration of this is Hallett's (2010) study

of how rationalized myths produce tension in small groups when they become recoupled with existing practices. In his ethnography of an elementary school struggling to make the concept of accountability more than a rhetorical touchstone, Hallett observed that teaching professionals in the school experienced 'epistemic distress'—that is, an epistemological identity crisis—as they engaged in an intense cognitive struggle to make sense of and put into practice what had previously been a somewhat vacuous catch-phrase.

Hallett's work has inspired a recent 'turn' to the individual in neo-institutional research. Lok (2010), for example, uses identity theory to show how financial professionals at institutional investors incorporate new, partly conflicting, institutional logics in their professional identities, responding to a new way of looking at the appropriateness of different investment strategies and shareholder value. Creed, DeJordy and Lok (2010) analyse how gay, lesbian, bi-sexual and transgendered ministers in two protestant denominations in USA become change agents despite their institutional embeddedness by using their interpretations of the inherent contradictions they experience personally.

Similarly, in a recent ethnography of professionals working in a US drug court, McPherson and Sauder (2013) observed a high degree of individual agency in how different professionals enact logics in everyday interactions. The study demonstrates that, rather than being constrained by logics of professionalism, the subjects creatively iterate (i.e. 'hijack') between 'home' and 'oppositional' logics in order to promote individual or organizational interests. Closer to the empirical context of this study, Empson, Cleaver and Allen (2013) demonstrate how individual managing partners and management professionals in international law firms develops dyadic relationships and professional identities in order to adapt to new institutional pressures. Blomgren and Waks (2015) observe that, in an effort to make sense of institutional complexity, individual professionals confronted with multiple logics may become 'hybrid professionals' as a way of subjectively coping with oppositional logics. Noordegraaf (Forthcoming) extends the concept of hybrid professionalism by showing how actors' sensemaking and identity work can successfully integrate organizational values into ones professional identity thereby successfully integrating both managerialism and professionalism into a coherent sense of self. Postma, Oldenhorf and Putter (2015) describe the process of integrating competing logics as a form of 'articulation work'.

Collectively, these authors present a useful effort to, either conceptually or empirically, bring the individual into institutional theory and 'inhabit' institutions 'with people, their work activities, social interactions, and meaning-making processes, all of which used to be obscured by the macro-gaze common in contemporary neo-institutionalism' (Hallett 2010: 53). However, as Empson et al. (2013) points out, even the parts of neo-institutional theory which are sensitive to the micro-foundations of institutions—as in the studies of institutional entrepreneurs or institutional work, tend to focus on macro-actors in the actual empirical studies and are rarely investigating the interaction of individual actors, thus still rendering a somewhat 'un-inhabited' image of organization.

As a result, and perhaps more significantly, prior efforts to inhabit institutions with individuals still rely on assumptions of inter-subjectivity and interaction in explaining individual agency. What is missing from these accounts are explanations that are clearly grounded in the phenomenological roots of institutionalism in which windows of agency are afforded not by how individuals interact, but rather how they interpret or make sense of macro-social prescriptions. That is, *there is still an absence of understanding how individuals subjectively interpret institutional pressures to cognitively generate alternatives.*

One clear exception, however, is the research of Everitt (2012) who, in analysing how teachers adapt to macro-institutional pressures discovered that by filtering macro-isomorphic templates through their own individual experiences, veteran teachers acquire arsenals of practice variation that better equip them to mediate the institutional environment with their own individual agency and identity. Drawing on Weick's (1995) notion of sensemaking, Everitt (2013) sees individual subjectivity as a key mechanism of individual agency in institutional reproduction.

Everitt's (2012, 2013) work points to sensemaking and identity as key elements of understanding how individuals subjectively interpret, enact and creatively reproduce institutions. This observation is

consistent with Lok's (2010) observation that individual professionals engaged in 'identity work'—that is, active reconstruction of taken for granted assumptions about their professional identity, in order to enact changes in institutional logics. It is also consistent with Weick's (1995) observation that individual identity is a key means by which individuals make sense of their social environment. Following Pratt, Rockmann and Kaufman (2006), we see identity work as much more nuanced and dynamic process of social construction that role adoption largely because it requires individuals to navigate competing institutional pressures and, periodically, to experiment with and adapt provisional identities. This tension is particularly acute in professional identities, which are subject to intense and highly institutionalized pressures of normative socialization (Hughes 1963; Abbott 1988).

Identity (Brown 2015) and identity work (Alvesson and Willmott 2002), thus provide major tools for understanding how micro-individual interpretations of macro social phenomenon, such as institutional logics, generate opportunities for individual agency and creativity in enacting institutional pressures. *Our central research question, thus, is in understanding how individuals make sense of competing or contradictory institutional logics?* To address this question, however, we need a more detailed and granular understanding of the precise mechanism by which reified macro-level logics interact with subjective micro level interpretations. To accomplish this we draw from Goffman's notion of 'scripts' and Barley and Tolbert's (1997) extension of that notion to a process model of institutionalization.

Identity scripts

Manager roles are 'scripted' in the sense that a number of generic scripts constitute the manager role. To study the changing scripts of the manager role, we incorporate Barley and Tolbert's (1997) model of institutionalization in which they define scripts as 'observable, recurrent activities, and patterns of interaction characteristic of a particular setting. Scripts encode the social logic of what Goffman (1983: 98) called an "interaction order"' (Barley and Tolbert 1997: 98). Scripts are introduced, maintained and developed in a sequence of what we fundamentally see as a sensemaking process (Weick 1995) in which scripts are enacted, encoded, replicated, and revised and, finally, objectified and externalized (Barley and Tolbert 1997: 101–102).

We use the construct of scripts because it provides a phenomenologically grounded foil to the notion of institutional logics, connecting structure with sensemaking. In contrast to logics, which as noted above have lost their cognitive and interactive foundation in current use, the notion of scripts as applied by Barley and Tolbert (1997) are more reflective of interaction patterns and cognitive frames that operate at the individual or group level of analysis. Scripts, thus offer ways of understanding micro-events in their social context.

Thornton and Ocasio (2008) acknowledge that the construct of scripts (or schemata) usefully connects institutional logics, as macro-phenomenological constructs, to lower levels of interpretive analysis. Individual scripts, they note, are cognitive reflections of larger macro-social scripts (i.e. logics) that become stored, cognitively, in individual memory. Scripts are thus both cognitive (Abelson 1981) and behavioral (Gioia and Poole 1984) and provide the basis by which individuals reproduce institutions and institutional logics through social interaction (Goffman 1983). They also point at sensemaking and identity as important aspects of the micro-foundations of institutional logics (Goffman 1983: 84–89). Sensemaking is the process which individuals use to infuse scripted action with meaning. Identification, or identity work, is the way individuals relate meaningfully to role scripts (Alvesson and Willmott 2002).

Barley and Tolbert (1997) describe a four-stage process by which macro-phenomenological social structures (such as institutional logics) become interpreted and enacted at lower levels of analysis. They term these stages 'moments' of institutionalization.

In the first moment, macro-social structures (i.e. logics) are 'encoded' in individualized scripts. According to Barley and Tolbert's (1997) model, macro-institutional structures, such as logics, become encoded in individual level scripts in several ways. They may be socialized as, for example, in the ways in which professions socialize new entrants into adopting distinct assumptions about organizational reality through professional norms of conduct (i.e. Covaleski et al. 1998). Logics may also become embedded in individual scripts through design or technology.

Lawrence (2008) thus describes how logics of discrimination against the poor become embodied in municipal design that made it impossible for public transit to access municipal parks in the early history of New York City.

In the second moment, actors 'enact' these scripts through relatively habitual or routinized interactions. Again, in the context of professions, client interviews, audit protocols and performance assessments represent these relatively semi-conscious applications of scripts in workplace contexts. In this study we look at management scripts: meetings, appraisal interviews, and the manager role in general.

The third moment involves a decision to 'revise' or 'replicate' the institutional logic. Revision is usually adopted when there is some exogenous influence (i.e. shift in technology) that creates awareness by the actor that the interaction is no longer a routine or habitual application of the script. Finally, the revised script will be 'objectified' and 'externalized' or fully institutionalized through ongoing repetition of the revised script over time.

The model described by Barley and Tolbert (1997) provides a comprehensive framework to analyze the way in which actors might subjectively react to competing or alternative logics in the workplace. According to the model, the existence of contradictory or competing logics should create a high degree of dissonance or tension at the individual level, perhaps even approaching the level of 'epistemic distress' observed by Hallett (2010). Such distress should trigger a higher degree of conscious awareness by the actors of the reproduction of scripts and create the option of 'revising' the old script to accommodate the new logic or, alternatively, 'recreating' the existing logic (Seo and Creed 2002).

There have been few, if any, attempts to apply Barley and Tolbert's (1997) framework to analyse the subjective effect of competing logics in the workplace. We do so in this article. Our core research question is to understand how individuals interpret and integrate competing logics. We seek to identify the conceptual processes through which individuals engage with, and actively make sense of, contradictory institutional logics. Our assumption is that, in understanding this process at the level of micro-interactions, we will gain some insight as to how changes occur in institutional logics at the macro-phenomenological level of analysis illustrated by the changing professional service firms (PSFs).

We focus, somewhat narrowly, on processes of enactment in this study. We do so for two reasons. Foremost, the enactment moment is a critical stage in the process of institutionalization because it is, according to Goffman (1969) the stage at which individuals integrates 'front-stage' and 'back-stage' roles. That is, as Weick (1988: 188) observes, enactment is the process by which social constructions, like roles, become reified because the 'external environment literally bends around the enactments of people, and much of the activity of sensemaking involves an effort to separate the externality from the action'. Enactment, thus, is the critical process through which new social prescriptions—roles, logics— become reconciled as both interior (as part of their identity) and exterior (as part of normalized social roles) to individuals. Second, while prior studies have become more interested in the process by which individuals engage in micro-processes of institutionalization, there are few studies that focus explicitly on processes of enactment.

SITE AND METHODS

To address our research question we draw on an ethnographic study of two offices in the Danish Branch of a global professional services firm. Professional service firms include accounting, law and management consulting firms and are distinguished from manufacturing and other service firms by the high degree of knowledge intensity of work, a strong emphasis on normative rather than bureaucratic controls and a highly professionalized workforce (Zardkoohi et al. 2011).

As noted earlier, substantial research has demonstrated that professional service firms have experienced profound change over the past 2 decades (Brock 2006; Suddaby and Viale 2011; Suddaby and Muzio 2015). Professions are increasingly shifting away from social norms of professionalism and toward a view of professional work as a purely economic activity (Brint 1994; Leicht and Fennel 1997). Some researchers describe this change as a shift in archetypes (Cooper et al. 1996) or as a shift in institutional logics (Suddaby and Greenwood 2005), from a traditional logic where norms of ethics and professionalism are dominant to an emerging

rational logic in which these norms are subordinated to principles of managerial or corporate organization and economic efficiency. Bévort (2012: 114) summarizes the differences between traditional professional logic and the emerging bureaucratic logic, reproduced in Table 1.

Because professional service firms are the result of intense historical processes of socialization (Covaleski et al. 1998) that are now rapidly eroding (Suddaby and Greenwood 2005), they offer an ideal site to analyse the subjective-interpretive responses of individual professionals to shifts in logics.

Site: a Danish division of a big four accounting firm

Our target firm was in the midst of a global restructuring in which the traditional professional governance mechanisms of the firm were being replaced by new bureaucratic or corporate controls. The firm employed 2,400 people located in 20 Danish cities and serviced more than 13,000 clients. The firm was nominally organized as a traditional partnership with 120 equity and 120 non-equity or salaried partners. However, the formal management structure, part of the adoption of more corporate controls, included a board and a corporate management team.

Although the firm was multidisciplinary—that is, employed a range of professionals including accountants, lawyers, and consultants—accounting was the dominant profession, generating 60% of the revenues. As a result, accountants remained the power center of the firm and reflected the most highly institutionalized profession in the

organization with well-established norms, routines, and stronger socialization practices. As a result we focused analytic attention only on the accounting professionals.

Copenhagen office and country office

We selected two sites for observation within Denmark, a large urban office based in the Copenhagen main-office ('Copenhagen office') and a smaller provincial office ('Country office'). We selected these two sites because we assumed that the adoption process would proceed differently at each site—with more resistance to the adoption of managerial logics at the country site—and therefore offer an opportunity to observe variation in the interpretive process not just across individuals but also at the group level of analysis.

Copenhagen office was clearly the central focus for the operations of the global firm in the country. All strategic processes for the firm as well as most staff oriented matters were controlled from this office. The glass and steel building in which this office was housed is open, friendly and luxurious, particularly the top floor with an expansive view of the city. The workspaces, replete with Danish modern design are open and spacious, with the meeting facilities made visible by glass walls, creating the semiotic impression of either complete transparency or a Foucauldian panopticon. The absence of a formal dress code creates the impression of busy and cheerful amiability. Because no one (including partners) has designated desks or office space, the office also generates a feeling of low hierarchy and a focus on day-to-day projects.

Table 1. Management according to professional and bureaucratic logics (Bévort 2012)

	Management in the professional logic	Management in the bureaucratic logic
Orientation	Outwards (Client)	Internal
Organizational relation	Autonomy	Interdependency
Roles/Competences	Generalist (professional)	Specialized Role specific
Employer-employee relations	Collegial	Manager-employee
Authority	Professional meritocracy (collective decisions in partnership)	Office, position
Quality	Professional standards	Efficiency
Criteria for success	Personal achievement (billing)	Unit goal achievement

Country office, in contrast, appears much more formal and traditional, both in dress and conversational interactions. Although like Copenhagen office, there is no dress code, professionals appear to be much more formal. Moreover the office design and culture presents a mood of more structural differentiation between partners, associates and support staff. The local partners are superiors in a way that makes them appear to be more like managers in a small business. Overall the cultural contrast with Copenhagen office is apparent.

In both offices the management was divided into two main parts. One was the core business in which the day-to-day interactions with clients occurred and was controlled by partners with the support of a wide range of lower ranked professionals. The other part consisted of corporate management and operational staff functions. The corporate managers were appointed by the management group of the partnership council and often described themselves as 'servants of the partnership'. One of the managers holds the title of CEO although this is primarily for symbolic purposes—that is, when dealing with the broader global environment of the firm. As a whole, titles, with the important exception of 'partner' were not held in high esteem or taken seriously within the organization.

The emerging role of department manager is the central focus of this study. This role was part of the business function of the organization. Department managers report to the local practice managers and to the local partnership. This role was relatively new to the organization and represented the focal point of the introduction of a more business-like function within the organization. It was the occupational function at which the conflicting logics between traditional professionalism and managerialism seemed most acute.

Data collection and analytic strategy

Because the subjective interpretation of changing logics is a nuanced and internal process, non-intrusive, longitudinal interpretive research methods that provide access to the internal experience of individuals are essential (Van Maanen 1979). Because our interest is in understanding processes of meaning-making—that is, through the 'lived experience' of individual professionals trying to make sense of competing logics—we adopted a phenomenological

ethnographic methodology (Katz and Csordas 2003). Phenomenological ethnography relies on participant observation techniques in which the researcher adopts the role of both active participant in the day-to-day activities of his or her research subjects and observer of those activities and subjects (Spradley 1979, 1980). Such direct observation, supported by interviews, archives, and other contextual data will permit the researcher to understand the subjective experience of individuals and the institutional pressures shaping their lives (Geertz 1973; Flaherty and Ellis 1992; Archer 2003).

Because the participant observer is so immersed in the research context and resultant data, a key methodological danger is the possibility of losing objectivity or 'going native' (Geertz 1973). A corrective technique to counterbalance this is the use of a second researcher who has not been subject to pressure to adopt the world-view of the research subjects (Evered and Louis 1981). We adopted this approach in our study. The first author, who has prior experience working in a Big Four accounting firm and who was granted high levels of access to the firm, its archival documents, and select meetings adopted the role of the 'insider' researcher. Critically, the first author was allowed to 'shadow' the activities of two department managers—'Anders' from Country office and 'Kevin' from Copenhagen office.

'Anders', from Country office, was 34-years old and had been an accountant for 15 years, 13 with this organization. He had achieved his certification as a public accountant 2 years ago and was authorized to sign off on client audits. He had been a department manager for 4 years and was responsible for a group of ten accountants of mixed seniority. His team's client portfolio was targeted at mostly small and medium-sized clients.

'Kevin', from Copenhagen office, was 33-years old and had been with the firm for 11 years. Kevin had achieved his authorization 4 months ago and, like Anders, was able to formally sign off on audits. He had been department manager for 1 year at the time the ethnography was initiated and was responsible for a team of 24 professionals (of which 15 reported directly to him) of mixed seniority. His team's client portfolio consisted primarily of mid-sized and large clients. The shadowing activity commenced in October of 2009 and ended in April of 2011.

The second author, who did not have such access, was the 'outsider'—that is, the researcher who conducted a more objective and dispassionate analysis of the data. We used this dual-researcher approach as a means of generating novel insights from the data and abstracting these to broader theoretical constructs using grounded theory techniques (Glaser and Strauss 1967; Suddaby 2006).

Materials from the recent corporate management development process, local management evaluations, job satisfaction surveys, and related archival information was collected. Important hints were collected as part of the observation process and by background research in the few documents describing the different ideas of management, written down during the many mergers in the past. Observations included a range of team and manager meetings, performance reviews, management training, partner meetings, client interactions, and a host of day-to-day interactions. The observations were taped, when possible, and recorded in more than 300 pages of field notes. The observation data were supported by targeted interviews in order to supplement the behavioral observations with the way the participants made sense of the performed management scripts. Collectively these interviews, which were taped and selectively transcribed, produced over 500 pages of data.

Our analytic strategy adopted the two stage model described by Van-Maanen (1979) in which the first order analysis focuses on constructing a journalistic narrative of the change effort with a specific effort made to retain the original language of the participants as much as is possible. The data is examined with a view to isolating emergent themes and patterns in the participants' accounts of their experience and in the first author's observations. This data, thus, is analysed using somewhat traditional grounded theory techniques (Glaser and Strauss 1967; Suddaby 2010). Given the purpose of our study, the primary focus was on the scripts used by the key managers as they routinely performed and enacted the new managerial practices promoted by head office.

The second order analysis seeks to adapt the emergent themes to more abstract and theoretically informed categories. Here the ethnographer-insider and the outside researcher review the data and the emergent themes against the context of prior research on scripts and logics in an effort to identify more elevated and generalizable constructs. These constructs are likely not directly accessible by the subjects of the research, but would be recognizable in a broader theoretical or conceptual description of the change process.

RESULTS

Summary overview of the results

Like most global professional service firms, our target firm was in the process of implementing key structural and cultural changes designed to move the firm from traditional professional governance (that favored weak strategic controls, high tolerance for missing financial targets and granted considerable autonomy to individual professionals) to a more corporate form of organization (with stronger strategic and financial targets and diminished professional autonomy). The creation of the managing partner as a new functional role in the organization was a central component of this change. Anders and Kevin, thus, were key actors in the change process and how they articulated their new role offered key insights into the emerging new script of professional-as-manager.

We observed three critical narrative themes in which the new script of professional-as-manager became salient; the need to increase the size of the firm (economies of scale), the rationalization of work and the standardization of training. Each narrative theme emphasizes an emerging tension between the traditional logic of professionalism and a new logic of managerialism. We elaborate the key elements of each narrative before offering a detailed comparative analysis of how each narrative played out in Copenhagen office

Economies of scale

The notion of increasing the size of a firm in order to generate more profit is somewhat alien to traditional professional partnerships which tend to see size as inimical to professional quality. As one partner observed:

'Well, the rationale behind becoming big is that you want to become the best. Because, growing big doesn't necessarily mean being the best. As a matter of fact, to become the best, you have to exploit this critical mass. It is

a question of basic economies. If we don't, we are just the sum of a number of small units and just add up overhead. Then we are not competitive. We end up competing on price and, of course, we prefer to compete on (professional, ed.) content.'

We see in this quote the partner struggling to make sense of two competing understandings of competitive professional practice. According to the traditional logic, size has no bearing on quality. But according to the new managerial logic, size has a tremendous bearing on profit.

Rationalizing work

Historically the partnership allocated projects and professional work to individual professionals on the assumption that each partner would be responsible for managing their projects on a 'holistic' basis, coordinating the project with a range of junior professionals. Indeed, this division of labor is quite common in traditional professional partnerships (Nordenflycht 2010).

A more rational division of work within the firm; however, accompanied the introduction of formal department managers. In the new model, junior professionals are not assigned to one partner but rather work with a number of partners on a project basis. In fact, a new team structure was designed in which the department manager was responsible for assuming administrative responsibility over a range of projects. As a result, the allocation of work and the division of labor became more centralized and formal, as if the firm had moved from a mode of craft production (a single team being responsible for production of a single product) to a model with a rationality comparable to the assembly-line (various team members can be assigned to specific tasks related to the production of all products).

One respondent, reflecting upon these changes referred to the old mode of production as being 'holistic' and the new one as being 'technocratic'. This senior partner compared the two models as represented by the succession of two managing partners in the organization:

'Yes it is very much about a "professionalization" of management (. . .)[Managing Partner

X] is the more 'technocratic' type compared to [Managing Partner Y] who was the more "holistic" type, but which doesn't really work if you are managing 120 employees. Then you need a visible framework, that people can relate to.'

Standardized training of managers

A final example of the introduction of the new managerial logic is the implementation of management training. The most recent program developed between 2007 and 2009 and was implemented in 2009–2010. This change sharply heightened the expectations of the department managers. The focus was explicitly on standardizing the managerial competencies and creating a companywide job-description for the manager role. During the training sessions managers were confronted with a growing tension over their understanding of the role of the manager, which remained anchored in the logic of a benevolent managing partner in a traditional professional partnership, and new ideal of management, which was firmly grounded in the image and logic of a corporate executive. The result was a distinct epistemic confusion about what the term 'manager' now meant:

'(the manager role) is somewhat hard to define. This is the cause of much frustration because you don't really know . . ., because it is not really defined. And then somebody does it in one way and others do it in other ways. Some partners expect one thing and others something quite different, you see.'

Collectively these three changes served to emphasize the profound change in logics undertaken by this firm. They are not the only changes that occurred. Others include the adoption of performance management systems, balanced scorecards, development interviews, leadership surveys, and a host of new practices that, while common in corporate environments, signaled a powerful shift in practices in this firm.

The three elements identified earlier, however, were referred to most frequently and poignantly by our subjects as capturing the essence of the ideological changes experienced by the firm. As we will demonstrate in the next section, these shifts also served

as foundational referents for individual professionals intent on making sense of the changes as they reconstructed their personal professional identities. We analysed these changes in the four 'moments' of institutionalization identified by Barley and Tolbert (1997); encoding, enactment, replication/revision and externalization/objectification. However, because of the richness of the data, and the limitations of space available in a typical journal article, and because of the centrality of enactment for our argument as noted earlier, we limit our discussion here to only one phase of institutionalization—enactment.

Enactment

Enactment of scripts is a process by which new macro-social knowledge—ideology, logics—becomes embedded in everyday practices and lived experience (Barley and Tolbert 1997). Enactment is a process in which the new knowledge is first manifest in formal roles and behaviors in an organization, but, ultimately, becomes so routinized and taken-for-granted that it forms part of the identity of the individuals who enact it (Orlikowski 2002). As a result, individuals enacting scripts may be conscious that they are doing so as is evident in how they express, for example, bureaucratic requirements (Barley and Tolbert illustrate this with the example 'accounting needs this'). However, often, individuals are not aware that they are enacting scripts.

We organize our analysis of how scripts were enacted in this firm around three examples; the formalization of managerial controls, the introduction of development interviews, and team meetings. We select these because these practices are not common in traditional professional firms and therefore highlight the cognitive dissonance experienced by individuals struggling to reconcile the competing logics as they try to integrate the new managerial logic into their own personal scripts. We divide the presentation of each practice into comparative analyses of Copenhagen and Country offices because Country office was slower to integrate the new logic of managerialism and therefore the comparison provides useful snapshots of two different stages of enactment.

Enacting managerial goals and objectives

As part of the restructuring of the target firm, a range of new management systems were ordered for global

implementation. These included job evaluation programs, development interviews, balanced scorecard evaluations of partners, leadership surveys, and job satisfaction surveys that were introduced in the global firm between 1990 and 2011. Some were still under development during the study. Collectively, however, they capture a broad range of changes designed to formalize and centralize management control systems in what had previously been a loosely structured partnership. Ultimately they articulated a new, more corporate role and managerial logic for the department manager.

We observed very different degrees of enacting these new roles between Country office and Copenhagen office. Indeed, in Country office the engagement was so weak as to question whether enactment of the new role actually occurred. In 1999 a project group of Department Managers in the Country office formulated a number of 'wishes' that initiated the encoding of more powerful managerial controls. The Department Managers wrote:

'We wish to:
-   develop, implement and execute the strategies and action-plans of the practice in co-operation with the partner group.
-   to participate actively in a dialogue with the partnership about the daily management.
-   to take responsibility for the visions and goal of the practice in such a way that the budget is realized.
-   to take part of the responsibility for making the practice an attractive place
-   to work for everybody now and in the future.
-   make the Department Manager role a means to makes us good managers and thus guardians of the culture of the practice.
-   to get resources to HR-tasks and internal/external marketing supplied by the partners and for which we have shared responsibility.'
(From internal document dated 11 November 1999)

A hand written note on the document affirms that the manager-group and the partners agreed to the intent of the document.

In this case the partners of Country treat the introductory statement of the new logic as a distant

precursor to any formal engagement. It is enacted as a memorandum of understanding or, more precisely, as a 'wish-list'. There is little indication of any intent, conscious or unconscious, to adapt behavior. Copenhagen, in contrast, approached the introduction of managerial controls with considerably more enthusiasm. A compelling example of this was a leadership survey that was initiated in Copenhagen office and later covered all of the Copenhagen Accounting organization, that provided a long range of 'measures' for the leadership of the department managers to their employees. This provided material for the understanding of what a manager was supposed to be, an understanding that was at best sketchy when the first survey was launched.

The task dimensions attributed the department manager role gives a further indication of the change in encoding. The dimensions are: *Strategy, Management, Relations, Performance, and Personal leadership* even though the formalization is relatively low in the sense that no common job-description is included in the process. The training involved, however, structured discussions of the managers' level of management competencies related to the task dimensions. Thus, even though no exact standard was laid down for all managers, the partners and the managers were asked to create their own, using elements from the management model.

Here we observe distinct differences in the degree to which Country and Copenhagen offices *identify* with the proposed new scripts. An important initial component of enactment, as part of a broader process of institutional adaptation, is acceptance of, and *identification* with, the new ideology. Prior research shows that identification is an important element increases cooperation among members and directs additional effort towards tasks contributing to effective change (Orlikowski 2002). In this case we see high degrees of identification, and therefore adoption, by Copenhagen but a somewhat unreflective strategy of distancing or loose-coupling by Country.

Development interviews

Development interviews have become gradually formalized as an appraisal and human resources practice in Denmark during the last 15 years (Larsen 2010) and within the focal organization considerably later. It is, of course, a well-established corporate practice in most large organizations. The purpose of the interview is to take stock of the personal and professional development of the employee, performance rating, and a mutual agreement between what development goals the organization see as appropriate for the employee and what motivations and aspirations the employee has. This is recorded in a written plan which both manager and employee are obliged to follow-up on. The script is supported by standard forms and a recommended process sequence including steps such as; preparation, status on plan, performance rating, and revision of plan. The script is strong in the sense that the purpose, as well as the shared expectations to what happens during the interview, is explicit and detailed. Even the sequence of events is standardized. Development interviews can therefore be seen as a ritualized way of managing human resource development and as a powerful script supporting a managerial logic.

Anders, department manager at Country, was observed during three development interviews of two junior, and one senior accountant. In the interviews it is obvious that Anders adopted a role of department manager that was still anchored in the traditional role of a managing partner. The focus of the interviews was on the progress and development of each individual employee as a *professional*. He swiftly ran through the material that the employee had prepared for the interview immediately before it took place. Anders started the interview very informally and after some small talk, he went on to introduce the process. He explained the course of the rating process. Anders proceeded by interrogating the employee, letting him explain how he had experienced the preceding year for a while sometimes intervening with comments where he related the topics to his own professional development process. They went on to discuss training. This was Anders' home-turf. He seemed to have a clear image in his head of at which point of his professional development, the interviewee accountant was. He entered and left the conversational space as he pleased. The vocabulary he used in the interview was from the accounting practice and the client work; 'good accountant', 'specialization', 'a lot of tasks', 'hard work'. It was striking to see how 'professionally' oriented the majority of the interview turned out in terms of concreteness in problem analysis and the actions proposed and decided upon.

Anders acted rather spontaneously if not somewhat randomly in regard to the elements he directed attention to and was clearly improvising on the basis of his deep personal knowledge of the person in front of him. That is, he openly deviated from the managerial script to focus more explicitly on professional issues in which he felt most comfortable. Therefore it may not be surprising that Anders was caught off-guard when one employee raised a question prompted by text regarding the meaning of the required communication skills:

> 'Anders (Reading from the development plan): Communicating with clarity and effectiveness' (very long pause) – well, it goes for internal as well as external communication – it is also a question of communication with the client. Eeeeh (long break). What, what do you mean exactly?
>
> (Employee: Explains that he wants to communicate better with clients as well as with colleagues.)
>
> Anders: (Long silence – talks about some irrelevant technical issue in the material.) Wha-, what could we do about communication with colleagues?'

This question went distinctly beyond the limits of the competence and comfort zone of the otherwise experienced and eloquent Anders who had clearly not anticipated questions that focused on interpersonal communication between professionals. Although Anders' 'script' of management prepared him to anticipate questions about communications with clients, it clearly did not prepare him for a question about communications between professionals and, as a result, created some difficulty for him. The cognitive dissonance is reflected by the long pauses and obvious difficulty that Anders experienced in answering a relatively simple question.

Kevin, in contrast was clearly comfortable with his new managerial script. He was much more conscious about his role as manager in the interview setting as indicated by his very elaborate preparation for the interviews. He had a detailed plan for each interview and was totally in control (i.e. very directive)

of the process. The interviews, as a result, display a much higher affinity with a managerial logic.

Still, the interviews demonstrated sediments of the old professional logic. Although directive in controlling the pace and sequence of the conversation, Kevin still periodically drifted away from an exclusive focus on the performance interview. Occasionally the conversation, while still directive, moved to topics of professional competence and identity. Kevin virtually told the interviewees how they felt professionally.

> 'And we believe that you are one of those who want to perform better than average (Employee: I will) – yes, I can hear that when we talk. I can also see from the feedback you get that you really have sufficient potential. And that is what you want to remember and it is in this direction that we will work today'

He even offered hypotheses to explain their personal well-being.

> 'And that is what we usually find with the first year employees, it is hard to exceed the expectations the first year. It is considerably easier the second and the third year. I think that you (the older colleague present) remember how it was. (Older colleague: I do) Then you have got the basic understanding and so you know much better what to concentrate on.'

The experiences of both Anders and Kevin illustrate how the introduction of a new logic created tension between the scripts and revealed the strong cognitive dissonance experienced by the actors working through the performance interview script. The lack of definition or clear description made it hard for the managers to enact and make sense of their role. As a result they were frequently forced to revert to old familiar professional scripts to elaborate their role and better answer the question 'what does a department manager do?'

We also notice high individual differences between Kevin and Anders in terms of the degree of preparation and formality with which they engaged in the managerial scripts (see Table 2). Anders, still not quite identifying with the manager role, offered praise to the interview subjects 'from management'

Table 2. Development interviews Country and Copenhagen office

	Country office	Copenhagen office
Interview process	Less preparation	More preparation
	Informal – spontaneous	
	Leading but on and off	
	Jumping back and forth in script (material)	
Interview content	'Praise from mStructured—dominating	Praise given by Kevin
	Directing 1/Asking questions 2	as the management
	Following scripted sequence (material)anagement' from Anders	
	Job-evaluations	Job-evaluations
	Rating	Rating
	Development plan	Development plan
	More professional topics	More personal topics
Enacted roles	Senior professional	Expert 1/Manager 2
Identity referent	Professional Partner	Professional Manager

whereas Kevin authoritatively adopted the role of manager and bestowed praise directly from him, as the personal representative of management. Clearly, Kevin had adopted the role (and the logic) more fully than Anders. It was apparent, however, that while they were at different stages, both Kevin and Anders were actively experimenting with their new roles as manager and were actively rehearsing new scripts of integration.

In the context of the development interview script we observe, in both examples, a degree of *interpretive flexibility*. Although they make sense of their prospective roles as managers, we see both Anders and Kevin engaging in a degree of experimentation with what Ibarra (1999) would describe as 'provisional selves'. Although Kevin is clearly far more advanced in integrating the new logic of managerialism into his presentation at the meetings, even he deviates from his script periodically and falls back into periods of exchange in which he acts more like a traditional professional than a corporate manager. Anders, in contrast, uses the traditional professional as his default self and is clearly experimenting with the role of corporate manager as an extremely tentative 'provisional self'.

Following Everitt (2013) and Weick (1995) we also observe a distinct temporal shift in both cases between retrospective and prospective sensemaking. Although both development interviews occur in a present moment, we observe Anders, who is still

heavily reliant on his old identity as a traditional accountant, comparing the interview subject's performance with his memory of what his (Anders') own experience of career progression was like. In contrast, Kevin does not seem quite so retrospectively oriented in his enactment of the role. He is highly prospectively oriented, both in the degree to which he has prepared for the meeting and in his temporal focus during the meeting.

Team meetings

Meetings are key sites for scripting in organizations (Gioia and Poole 1984). They are understood by participants as genres that conform to institutionalized expectations of performance and behavior. The script of a typical corporate meeting is quite distinct from that of a professional partnership. The former exhibits hierarchical control, concentrated power and efficient decision-making focused on maximizing profit. The latter, in contrast, emphasizes collegiality, distributed power, and decision making that focuses on quality of practices. Our analysis of two meetings, one at Copenhagen and the other in country, demonstrate these differences.

The meeting in the Country office started early at 8:15 a.m. and lasted until 9.01 a.m. (45 min). After most people had arrived, the informal conversations proceeded with Anders participating for 15 min until the managers finally started the meeting—but still

not with a clear demarcation between the social and the formal part of the meeting. There was no pre-determined agenda. Anders had apparently brought some topics along and otherwise the team members volunteer individual topics and points of interest. The meeting went on with a high number of humorous and entertaining diversions.

The locality of the meeting was informal and it was only found just before the meeting, a big table located in a big room that was also the work space for some of the accountants. The manager was sitting at the broad side of the table and he was not using any visual aids. Ten professionals were present. From the start there was a lot of joking and sarcastic statements, some by Anders himself.

Anders was highly engaged in the event. This affected the way Anders enacted his role. For instance Anders used sarcasm by saying in a matter-of-factish voice: 'And of course you all have handed in your work-load forms' (with their accounts of delivered hours of the preceding period)—even though he knew that this was not the case. Actually, he went on pretending having received the forms during the following status around the table. At other times it was as if Anders became a peer among peers sharing the fun. The Country office team meeting was to some extent dominated by the non-manager participants because there was communicated no agenda and the participants offer their suggestions to topics freely. The turn taking was informal and is only regulated occasionally by Anders.

The topics discussed at the meeting were relatively few (6) they seemed somewhat arbitrarily selected except for the workload topic and the presentation of the researcher. However, it was clear that the topics were for the most part focused on professional issues.

The meeting in the Copenhagen office was scheduled to begin at 4 p.m. and ended at 5 p.m. (duration 1 h 2 min). The manager came rushing in very close to 4 p.m. and expressed anxiety about getting caught in traffic. He started the meeting 1 or 2 min past 4. Kevin presented the agenda with a PowerPoint slide expressing his expectations concerning the priority of the agenda points. He introduced a discussion about disbanding the 'minutes' practice of the team meetings indicating, that there had been a precedent for it, although a somewhat erratic practice (as it

turned out). The room was a large formal meeting facility with a PowerPoint projector in the ceiling and a big screen at the end of the room. Fifteen participants were present. The manager was located at the end of the table and had an administrative aide at his side and a 'deputy' manager (who was assigned to take over the job some months later). A partner from the section of the firm participated, after arriving a little late.

Kevin in the Copenhagen office was in charge from the beginning and while he also told jokes, offered ironic statements and teased some of the colleagues, he was directing the meeting process and spoke most of the time. Only a few times did someone speak without his explicit consent. A number of times he directed, admonishing the team members in order to influence behavior one way or the other. Either addressing their sense of responsibility (you ought to) or instructing them how to use the different management systems or tools (examples). He even explained some unpopular managerial decisions for instance the announcement of a freeze in salary and perks and some recent lay-offs.

When compared with the Country office team meeting, The Copenhagen office team meeting was rich on what we see as managerial topics (12 of 14). The topics that Kevin and the deputy introduced involved organizational issues and practices, often setting a normative/ evaluative agenda addressing how things is supposed to work according to his point of view as a manager/or the view of the management in general.

As the Table 3 below shows, the two managers enacted the management scripts related to 'team meetings' rather differently. We divide our analysis between procedural and content issues.

The Country office meeting's procedural elements contain a number of cues as to the dominant logic in their sensemaking of the meeting script. First, the meeting as a formal script was almost invisible. None of the props or rituals associated with a business meeting was present. The most formal acts were the introduction of the researcher and the reminder of the work-load forms. The meeting contained few instances in which the enacted practices drew on a managerial logic.

The role constructed by the rather unstructured social process of the meeting is one in which it was

Table 3. Team-meetings in Country and Copenhagen office

	Country office	Copenhagen office
Meeting process	Informal (47 min)	Formal (63 min)
	Uncertain starting point	Begins on the minute
	No agenda	Agenda
	Ad hoc location	A meeting facility
	Indirect control	Explicit chairing
	Irony and joking prevails	Mostly focused discussion
Meeting content	Professional focus (pre-dominantly)	Management focus (pre-dominantly)
	Few topics (44 min)	Many topics (62 min)
	Task relevant input	Reflecting upon organizational practices
	Ironic rebukes	Moral instruction
	1:1 communication	1: many communication
Enacted roles	Professional peer	Manager ('professional')
Identity referent	The idiosyncratic partner	Manager in a hierarchy

the relations from the professional tasks was invoked and in which Anders was the 'primus inter pares'—the experienced senior professional. He was not given and he did not claim much authority as a manager as such. And when he did, he distanced himself from the role by using irony. The identity he displayed was the professional colleague and only vaguely as a manager.

This account of the procedural elements of the Copenhagen office meeting indicated a much more elaborate set of expectations as to what the meeting should contain in terms of formal elements. There was an exact time frame, a fixed location, an agenda, and minutes that all frame the practice of enacting a managerial meeting script. The roles were much more differentiated and visible than we saw in Anders' team; the role of Kevin, the deputy, the partner and the participants. The role performances seemed anticipated and were confirmed by the interaction throughout the meeting. Kevin drew on a managerial logic in the way he constructed his identity as a manager, when he was representing 'the management' by moralizing and in how he instructed the group. Kevin enacted his identity as manager, and created the responses from the environment he needed to confirm it. Kevin followed the inherent script of the manager role more religiously than did Anders in the team meeting.

In terms of content, the Country office meeting barely appeared to be a business meeting. The closest it came, was a discussion of the work-load forms which was communicated in an indirect way and presented without inviting discussion. This was, at the same time, the only topic to which Anders exercised explicit authority. The manager role Anders took—and evidently was expected to take—drew heavily on a professional logic by, for instance, facilitating the sharing of professional knowledge. His authority was implicitly anchored in his professional identity and authority—he was the certified public accountant who will eventually become a partner.

The Copenhagen office team meeting was comparatively filled with both managerial content and action. The topics that Kevin and the deputy introduced largely involved organizational issues and practices. Moreover, they often set a normative/evaluative agenda addressing how things were supposed to work according to the view of the management.

The two meetings reinforce our prior observations about the role of *provisional identification* and *temporal sensemaking* in processes of enactment. In the Country meeting, Anders confirmed his provisional identity as a senior professional who only provisionally identified with his role as manager. He improvised the form and content of the meeting because the general professional script was all too familiar to the participants. The team was essentially the same format as any task project-team in which professionals of varied seniority and expertise is

organized with a colleague at the lead. In all but the most superficial respects the meeting reflected a form of *retrospective sensemaking* in which the key actors largely drew from historical scripts of identity and practice.

In the Copenhagen meeting, in contrast, the meeting was precisely planned and executed. Although Kevin exhibited a range of provisional identities, his default was clearly to adopt a managerial script and his sensemaking strategy was also clearly prospective. Through the meeting he moved seamlessly through different scripts of self— manager, deputy, partner, and employee—but his display of self was primarily oriented around the provisional self as manager. Moreover, Kevin extended the primacy of that sense of self to other participants in the meeting, occasionally admonishing team members about inappropriate behavior. There is evidently much more congruence between self identity and role identity—illustrated by the care Kevin takes around being on time, by identifying himself morally as part of the management, admonishing the team. The manager role identity is much more salient in Copenhagen office, because of the way the team members perform their counter roles which verifies the role identity of Kevin by supporting the manager role performance of Kevin.

The data from Copenhagen office confirmed this salience in the way the local partnership had delegated responsibility of sensitive tasks such as dismissals to the department managers. Also a high degree of personal involvement of the partners in the development of the managers was making it much easier for Kevin and his peers to do the identity work necessary to perform the manager role as a professional. Overall, it was evident that the department managers from Copenhagen office felt as a part of the management while the department managers Country office still felt excluded from the managerial work of the local partnership—and this difference in sense of belonging made it much harder for them to sustain a role identity as manager.

The meetings also reveal important new observations about the strength of script enactment (Gioia and Poole 1984). First, we now clearly see that scripts may be weakly and strongly performed. Weak scripts, as evidenced by Anders' performance, are so provisional and so consciously performed that the actors appear to be self-conscious about their performance. That is, they are so highly reflexive of the fact that they are acting out a script that the performance is largely unconvincing. Both the actor and the audience are aware that the performance is not 'real'. Strong scripts, as Kevin aptly illustrates, integrate the new logic so well that the performance seems fluid and natural. There is little awareness, either from the actor or the audience, that the meeting involves the performance of a script. A strong script—that is, one that is deeply enacted—is easy to execute in an unselfconscious manner.

DISCUSSION

Our research interest is in understanding how macro-social templates of prescriptive behavior—institutional logics—become manifest inside organizations. Prior research in this area has been constrained by two basic assumptions. First, neo-institutionalists have assumed that the process of manifestation is, primarily, inter-subjective and occurs through interactive action of groups of individuals (i.e. Zucker 1977; Barley 1986). That is, prior theory and research has privileged the relational elements of shared cognitions and collective behavior. Despite language that implies a powerful role for individual cognition (i.e. Scott 2008) and sensemaking (Weick 1995), very few studies have theorized a role for individual cognition and sensemaking in the diffusion of institutional logics. That is, there is little acknowledgement of a role for *individual* subjectivity and interpretation in the assimilation of macro-social norms.

Second, the construct of institutional logics, like much of neo-institutional theory, offers little space for individual agency in processes of institutional maintenance, creation or change. The enactment of institutions is seen, largely, to be a process of isomorphic conformity and agency is, largely, only expressed through hypermuscular acts of deviating from institutional prescriptions (Powell and Colyvas 2008; Suddaby 2010). Individuals are granted little freedom within institutional theory to choose freely amongst logics or to deviate from their omniscient prescriptions.

Our analysis of how a new logic of managerialism was enacted in the Danish offices of a global professional services firm, however, defies both of those

assumptions. Our analysis demonstrates an important but understudied role for individual subjectivity and individual interpretation in processes of institutional enactment. Specifically, we observe a process by which macro-institutional templates are first internalized as extensions of individual actors' identity and then enacted in broader *identity scripts* throughout the organization and at increasingly higher levels of analysis. Similarly we also observe a high degree of individual agency in how these scripts are performed. Rather than the reified templates that coerce conformity, suggested by much of the institutional literature, our subjects demonstrate considerable creativity in how their scripts were enacted. That is, we document a high degree of interpretive variability at the individual level of analysis, with considerable variation across time and across different sites or context of performance. Each of these observations is elaborated, in turn, below.

Individual identification with scripts

Our first key finding is that individual subjective identification with the new logic is a critically important precursor to successful integration and diffusion of that logic through the firm. In both subjects, Anders and Kevin, we note a distinct tension or dissonance created by the introduction of the new logic. Significantly this tension is felt, not at the administrative or operational level, but rather is made manifest at the personally subjective level for both professionals. The critical mode of engagement with the new logic is predicated on an existential level in which both actors struggle with the question 'who am I' and 'what is my personal role to be in this new mode of organizing?'

We also see distinct differences in each actor's ability to successfully integrate the new logic into their individual identity scripts. Kevin managed the process much more quickly and with much less self-consciousness than did Anders. However, in both cases the successful integration of the new logic of organizing was understood to be an important element in the process of organizational change. Identification has long been understood to be a critical element of sensemaking. Weick (1995: 18–23) argues that sensemaking and identity construction are simultaneous processes because making sense of the external environment is always self-referential.

Weber and Glynn (2006), similarly, distinguish between identity (i.e. actor-in-situation) and frame (action-in-situation) and argue that before new modes of interaction are even permissible in a highly institutionalized setting, actors must first individually identify with the new constellation of identity.

Our first key contribution, therefore, is that individual subjective identification with a new script (which we define as an identity script) is a necessary pre-condition to inter-subjective adoption of a new script.

Temporal identification

Our analysis also demonstrates a critically important temporal component to script identification. Specifically, we observe that the successful adoption of a new logic requires a clear future-oriented or prospective subjective script identification. In the case of Kevin we noted brief lapses of retrospective sensemaking in which he identified momentarily with his traditional professional script, his orientation was largely future oriented—that is, toward the managerial identity script. For Anders, however, the default orientation was largely retrospective—hence his struggle to fully accept his new subjective identity script as manager.

Weick (1995) has previously noted that sensemaking is largely retrospective in nature. In contrast, Everitt (2013) observes that successful adoption of new scripts of action requires a 'prospective' orientation. Our analysis demonstrates that both prospective and retrospective processes are essential elements of enacting new scripts. Our subjects were clearly attentive to not just past and present, but an ongoing comparison of past, present and future. Moreover, we see considerable latitude between our two subjects in the degree to which they are able to emphasize one temporal component to another. That is, we observe a high degree of interpretive flexibility and improvisation not only in how they constructed their new script identities but also in how they were performed in organizational actions (performance reviews, meetings etc.).

Our second contribution thus is that the movement between the past and present in how individuals interpret scripts affords a high degree of performative agency in script enactment.

Micro-dynamics of professional change

A final contribution of this study is to offer insight into the micro-processes by which archetypal change has occurred in professional service firms. Considerable prior research and theory has demonstrated a profound shift in the archetype of professional service firms from a traditional professional partnership to a more bureaucratic form often described as the managed professionals business (Brock, Powell, and Hinings 2007). Although we understand that this shift has involved the adoption of new logics of professionalism and practice (Brint 1994; Leicht and Fennell 1997; Suddaby and Greenwood 2001), we did not have an adequate account of the micro-dynamics through which this change occurred. Our study points to the construct of identity scripts as a key mechanism, operating at the individual level of analysis, as a critical construct that facilitates institutional change in the professions.

It is not insignificant that the individuals in our study were highly intelligent professionals engaged in a professional services firm. Our results indicate that these individuals were highly reflexive and somewhat creative in interpreting the pressures for institutional change. This observation is in contrast to the assumptions in prior research that institutional logics are so cognitively totalizing in their effects that individual agency and reflexivity are compromised. Although this assumption may be generally accurate, we adopt a somewhat more critical perspective within institutional theory (Suddaby 2015) that suggests that certain categories of individuals, professionals in particular, may be less susceptible to institutional pressures.

Our third contribution, therefore, is to suggest that while the impetus for archetypal change may occur at macro levels of analysis, the actual mechanisms through which it occurs can be best understood at a more micro level of analysis. Although this has been emphasized in previous studies of professionals in as well ethnographic as interview studies (McPherson and Sauder 2013; Postma, Oldenhof, and Putters 2015; Bévort and Poulfelt 2015; Empson, Cleaver, and Allen 2013), the study is unique in studying how individual professionals make sense of the ensuing contradiction in logics by enacting identity scripts 'on the ground'. This study should, therefore, encourage more empirical attention to the individual professional in order to understand change in professional service firms.

CONCLUSION

Because they are both highly institutionalized and generally highly conscious and articulate about their position in society, professions offer incredibly rich and useful sites for understanding processes of institutional change. Our study points to the powerful role of individual subjectivity and reflexivity in processes of institutional change in the professions. We observe an important role for identity scripts in processes of enactment and our analysis. In particular we see identity scripts, not as vehicles for the oppressive conformity of institutional logics, as has been portrayed in prior literature. However, rather, we see individual subjectivity, as manifest in the construction of identity scripts, as a form of muted agency and a potential source of individual innovation. That is, the way in which individuals subjectively interpret institutional pressures, and enact them through individual identity scripts, may comprise a key but understudied component of institutional work (Lawrence and Suddaby 2006).

Our study, of course, has limitations. We focus exclusively on moments of enactment. However, Barley and Tolbert (1997) outline a process model of phenomenological institutionalization that includes three other moments; encoding, revision/replication, and objectification. There is scant empirical research on any of those moments of institutionalization and, more particularly, we can only speculate how identity scripts operate in those stages of the process. Similarly, we analyse a specific set of offices in a specific global firm. Only additional research focused on replication will determine the rigor and scope of our findings.

We are encouraged, however, by related efforts to inhabit institutionalism with individuals and to bring institutional theory back to its phenomenological roots. The relationship between subjective construction of meaning and how it informs action is a critical element of institutional theory. Although considerable effort has been devoted to understanding how meaning informs action at the inter-subjective level of analysis, surprisingly little research has focused on individuals. Adopting the individual as a

lens for understanding institutions, institutional pressure and institutional change offers the potential of powerful theoretical and analytic leverage.

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