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**Ideas Made Real: How a Mediating Instrument
Governs by Enacting Logics in Practice**

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Declaration:

This is to certify that the work contained within has been composed by me and is entirely my own work. No part of this thesis has been submitted for any other degree or professional qualification.

Signed:

James M Dunn

Abstract:

This thesis explores how symbolic ideas embedded in an accounting instrument come to be enacted in practice: detailing the processes through which they are realised by actors. It draws on theories of governmentality and the institutional logics perspective to develop a holistic theorisation of how programmes, ideas or ‘logics’ come to be enacted in practice as individuals interact with a performance appraisal process. It seeks to develop a theorised narrative that unpicks the various realities which actors construct in a particular assemblage. The story is informed by an abductive case study of one branch of John Lewis Department Stores. It develops a model which details the factors which influence the effective performativity of the accounting instrument. As such it explores how governance occurs as non-local ideas are prescribed to, and then enacted in, a local domain. The model describes how actors interact with a ‘mediating instrument’ and thereby constitute multiple realities based on three moderating factors: *underlying ties to existing logics*, *self-interest* and *others’ influence*. In outlining these moderating factors the thesis also highlights that multiple logics are more likely to be enacted when they are *added* or *merged* to existing sense making, in comparison to when they are *framed* or *reframed* according to those existing framings. As such it contributes to governmentality by detailing the process of governing and unpacking the factors which influence whether a mediating instrument is effectively performative. Additionally it contributes to institutional theory by providing a more nuanced understanding of how the symbolic elements of logics come to be enacted in practice through interactions with such material artefacts and how actors come to recognise the legitimacy of alternatives.

Lay Summary:

This thesis takes seriously the argument that accounting practices (such as a performance appraisal process) do more than describe a pre-existing reality, but are, rather, fundamentally involved in creating, influencing and maintaining such a reality: that they are constitutive of that reality. It asks how the ideas embedded in accounting practices (by senior management) come to be enacted in practice by shop-floor workers, and with what effects. To answer this question it distinguishes between symbolic/ideational aspects of ideas and their material enactment in practice. By exploring interactions around performance appraisal between managers and their subordinates, it describes the processes through which symbolic ideas come to be realised in practice. The model expands current understanding by highlighting the influence of three factors which moderate how closely aligned the material practices are in comparison to the symbolic underlying ideas. It thus contributes to knowledge by outlining a clearer picture of how symbolic ideas are materialised in practice, the role of accounting as a governance tool within such a setting and how individuals come to recognise and engage with alternative perspectives in contrast to retreating deeper into their original perspective and becoming defensive.

*To Granny,
Without the remnants of (some of) whose mind I would seriously struggle!*

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Chapter 1: Introduction

1.1 Introduction

We followed the birth and the activities of many of these little engineers of the human soul, and their mundane knowledges, techniques and procedures [...] For it was only through their activities that states [...] could govern at all.
(Miller & Rose, 2008, p. 5)

This thesis is interested in the processes of such government: the making real of engineered ideas through mundane activities. Specifically it considers how and why individual actors respond in the multiple ways that they do to these attempts to govern, control, influence, alter and direct their behaviour. It recognises the variety that arises as such ideas are (attempted to be) made real in practice and seeks to theorise the factors which moderate this variation.

Contemporary society provides a daily onslaught of attempted governance: from the clothes we put on in the morning (Jeacle, 2015), across the rankings of the organisations we commute to (Espeland & Sauder, 2007), through the technologies we employ whilst at work (Millo & MacKenzie, 2009) and in the round-up of the economy's performance on the evening news or in the next morning's paper (Miller & Rose, 1990), we are constantly encouraged to perform in a certain manner. In other words we are under constant attempts to be governed. From public, through organisational and to the most private spheres of life individuals are increasingly under the influence of attempted governance (Miller & Rose, 2008; Power, 1999).

However, such encouragement to perform in a certain manner is not always well-received and there are, similarly, often multiple sources of encouragement and ways of sense making which suggest different directions. In other words, engineers' models are translated, rather than diffused, into reality and much variation occurs as these ideas are made real in practice (Busco & Quattrone, 2014; Czarniawska, 2008). This thesis seeks to build on these notions of governance and sense making by theorising the factors which moderate actors' responses to such attempted

governance: it asks what factors influence actors to perform in a manner which is aligned with, which alters or which ignores the engineered ideas?

Understanding the factors which moderate responses to such attempted control remains important for individuals, for organisations and for society. Whether interested in being able to engineer and govern the performances of others (as in organisations), or being aware of and therefore potentially able to resist such attempts (as for individuals) or in whether or not such reflexivity is ethically and morally just and desirable (as for society), governance remains an important topic.

In order to consider these moderating factors, this thesis requires a conceptualisation of two sides of the same coin. The first side of the coin theorises how such attempted control is presented to actors. This conceptualises the ways in which government is manifest in contemporary society. The second side of the coin theorises how actors might interpret such attempted governance. This conceptualises how actors make sense of their world and the barrage of governance attempts that they are faced with. Such a combination of theoretical lenses allows the research to contribute by exploring the process and doing of governance (Moll & Hoque, 2011): treating it as a verb rather than a noun, by theorising the factors which moderate actors' responses to governance.

In order to theorise the first side of this coin, the thesis draws on the governmentality literature (Miller & Rose, 2008). This literature highlights the important role of seemingly mundane 'calculative practices' (Miller, 2001, p. 379) which act as "technologies of government" (Rose & Miller, 1992, p. 175). Such practices, it is argued, do much more than merely describe a pre-existing reality but are instead actively involved in the on-going construction of that reality (Hacking, 1999; MacKenzie, Muniesa & Siu, 2007; Miller & O'Leary, 2007). For example, Miller and Rose (1990) document the contingent and arbitrary development of calculative technologies such as Gross Domestic Product which are shown to instil and disseminate theories and concepts of economics into the private lives of individuals: to govern them by encouraging them to perform an engineered idea of what

contemporary citizens should do. These theories and concepts are not a 'natural' progression but rather represent the successful alignment of various parts of a contingent assemblage or network which, in part at least, is successful *because* of these calculative technologies. As Hoskin and Macve (1986) highlight, it was the pedagogical technology of examination, and particularly the exam mark, which facilitated a step from being able to monitor products to being able to monitor individuals. Such a step, they show, invented the notion of 'controlling' individuals through measurement which thereby exerts pressure to conform to a certain, standardised value system. Indeed their argument is that such technologies were fundamental in the development and spread of accountancy as a profession. Thus they show how an examination technology successfully aligns and governs individuals according to certain principles.

Because these calculative technologies afford comparison and ranking, this induces, at least a pressure for, a behavioural response. It is argued that without such technologies as GDP, an 'efficient economy' would be unthinkable: thus these technologies are fundamentally involved in actively constituting the reality which they purport to describe (Callon, 2007). Similar findings have been documented, for example, in the construction of option markets and option pricing theory (MacKenzie & Millo, 2003) and in the construction of the realities of Deans of US Law Schools (Espeland & Sauder, 2007). Building on Foucault (1973, 1977), Miller and Rose (1990) argue that it is *only* through such methods that advanced liberal democracies enact government: rather than through threat of force, seemingly mundane expertises and technologies exert a powerful force which coerces individuals to conform.

Accounting acts as one such calculative technology of government (Miller & Rose, 2008). In fact, accounting seems particularly well suited to such governance (Miller & Power, 2013). It is one of the most taken for granted aspects of organizing and one of the most pervasive forms of rationality (Bromley & Powell, 2012). Such pervasiveness arises because of its perceived neutrality, objectivity, functionality, adaptability and communicability (Busco & Quattrone, 2014; Cruz, Scapens & Major, 2011; Mennicken & Miller, 2012; Miller & Power, 2013). It seems able to

mediate between: ideas and practices (Burns & Scapens, 2000; Gawer & Phillips, 2013); remote and local domains (Kurunmäki & Miller, 2011); competing imperatives (Miller & O’Leary, 2007), and much else besides. As such it enrolls actors into its practices with relative ease: even across geographically remote domains (Mennicken, 2008) and in “interrupted” networks of loose ties (Dambrin & Robson, 2011, p. 428).

Governmentality focuses attention on these technologies or ‘mediating instruments’ (Miller & O’Leary, 2007) which act to both bring together domains *and* then to govern them by engineering practices (Thomson, Grubnic & Georgakopoulos, 2014). Where those governed act in the manner in which those governing desire, then accounting can be described as demonstrating ‘effective performativity’ (MacKenzie, 2006; MacKenzie, Muniesa & Siu, 2007; Miller & Rose, 2008). But does it always? And when it does, is that which is made real in practice equal to the abstract ideas of those governing? Or does it differ? Might we see ‘ineffective performativity’ where those being governed do not respond in the desired manner? Understanding governance as a process rather than an outcome suggests this might be the case; it suggests that ideas are translated, rather than diffused, into reality (Czarniawska, 2008) and can therefore be varied and even multiple (Mol, 2002). Similar to Moll and Hoque’s (2011) exploration of the processes of *legitimizing*, this thesis seeks to understand the processes of *governing*: asking what factors moderate this construction to be more or less ‘effectively’ translated into practice. In other words, it seeks to theorise the factors which moderate the degree of effective performativity of a mediating instrument: the “felicity conditions” of performativity (Bourdieu, 1991, p. 71). Such a theorisation is currently underdeveloped in our understanding of governance through mediating instruments (Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Revellino & Mouritsen, 2015, p. 47).

In order to provide such a theorization this thesis must conceptualise the second side of the aforementioned coin. Whilst governmentality provides a lens to analyse how attempted governance works through mediating instruments, we still require a second lens to conceptualise how actors interpret and make sense of such instruments

and their prescriptions on behaviour. A theory which has similar interests in control, a practice-focus, elements of structure and agency (Greenwood, Oliver, Sahlin & Suddaby, 2008) and which provides a conceptualization of how actors interpret, frame and make sense of their world (Ocasio, 1999) is Institutional Theory. Accordingly, institutional theory provides a broad spectrum of theoretical insights which can be drawn upon to complement governmentality (Miller & Power, 2013). Whilst this thesis draws on notions from within Institutional Theory more broadly, it mainly focuses on recent work in the Institutional Logics Perspective (Thornton, Ocasio & Lounsbury, 2012) which is arguably more attentive of the socially constructed nature of ‘logics’ than Institutional Theory is of ‘institutions’ and thus can complement the first lens of governmentality (see Section 2.4 for more details on the compatibility of these two theories).

The ‘practice turn,’ evident in work on mediating instruments (Miller & Power, 2013; Miller & Rose, 2008), has also been taken up, wholeheartedly, by institutionalists (Barley, 2008). They are similarly interested in how socially constructed, remote and ‘macro’ value-systems, or ‘institutional logics’, come to be enacted (i.e. made real) in the practices of individuals at the ‘coalface’ (Barley, 2008) or ‘on the ground’ (McPherson & Sauder, 2013). In other words, they are also interested in how symbolic, yet engineered, ideas become material practice and the process of governance by which this reification occurs. Institutional logics are the shared, taken for granted social norms and prescriptions which both enable and constrain action by defining legitimacy and rationality (Thornton et al., 2012). They are “the rules of the game” (Thornton & Ocasio, 2008, p. 112) which are constituted in both symbolic ideas and material practices (Thornton et al., 2012).¹

Existing logics, through socialisation, can become deeply embedded in the cognitive capacity of individuals to make sense of their world (Thornton et al., 2012) to the

¹ Additionally, it is important for the logics perspective to note this distinction of logics as being *both* symbolic *and* material since it parallels the analytical distinction in governmentality between programmes of government (ideas) and their technologies (material instruments) and highlights their similar interests in understanding how such ideas are made real in practice. See Section 2.4 for further details.

point that they only see the world through that particular lens so that “alternatives can become literally unthinkable” (Zucker, 1983, p. 5). In other words, existing logics can frame what is socially accepted, legitimate or rational within a particular assemblage (Smets, Jarzabowski, Spee & Burke, 2015) and this can cause serious conflict between alternative framings (Friedland & Alford, 1991). For example, a humanitarian aid worker’s perspective of a situation is likely to be very different to that of a Wall Street banker. The institutional logics perspective provides a theory to argue why such different perspectives, framing and sense making arise and helps to explain why actors make sense of the same governing prescriptions in different ways.

The institutional logics perspective has, by definition, focused on such heterogeneity in rationality or legitimacy because of the seminal framework conceptualised under the ‘inter-institutional system’: the existence of multiple ‘institutional orders’ which can produce an infinite number of framings, or ‘logics’ (Friedland & Alford, 1991). Such a focus on ‘pluralism’ or ‘complexity’ (Greenwood, Raynard, Kodeih, Micelotta & Lounsbury, 2011) provides insight into how actors make sense of the world under competing rationalities and how this influences the reality which they construct. Such a focus on multiplicity expands the singular focus on neo-liberalism and the homogeneous outcome of governance within governmentality and thus highlights a number of issues in how actors make sense of, manage, respond to and enact *multiple* framings of rationality: a common trait of organizational and daily life (Greenwood, et al., 2011). It thereby helps to theorise the second side of the coin: conceptualising how actors make sense of attempts to govern them and thereby helping to explain the factors which moderate the effective performativity of mediating instruments.

Thus this thesis argues that current understanding allows us to conceptualise, firstly, how governance is attempted through mediating instruments and, secondly, that actor’s respond in a multitude of ways because of how they interpret information based on the logics in which they have been socialised. However, the thesis goes on to argue that this understanding is limited; particularly in the factors which moderate

these responses. There remains a paucity of understanding on the factors which contribute to the ‘effectiveness’ of attempted governance (MacKenzie, Muniesa & Siu, 2007; Revellino & Mouritsen, 2015; Thomson, Grubnic & Georgakopoulos, 2014), particularly where said governance attempts to enact multiple ideas in practice (Espeland & Sauder, 2007; Gawer & Phillips, 2013; Raviola & Norbäck, 2013). In other words, we need to know more about the “felicity conditions” under which effective performativity, or effective governance, arises from mediating instruments (Bourdieu, 1991, p. 71; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Revellino & Mouritsen, 2015, p. 47).

In order to explore how multiple ideas are brought into practice through a mediating instrument the chosen research setting was a large employee-owned cooperative Partnership: John Lewis Department Stores. Firstly, and in addition to cooperatives and retail organizations being under-researched (Bryer, 2011; Jeacle & Carter, 2012, respectively), cooperatives’ successes are often attributed to their ability to simultaneously manage dual identities, ideas or logics, (Chenhall, 2008; Smets et al., 2015). Indeed, the Deputy Prime Minister has called for a “John Lewis economy” in the UK (Mason, 2012). John Lewis Department Stores must successfully promote both ideas of business (profit, efficiency, standardisation, self-interest etc.) and ideas of partnership (member happiness and satisfaction, autonomy, flexibility, community etc.) to both internal and external constituents in order to sustain their identity (Moll & Hoque, 2011). Secondly, the case site was large enough, and with sufficient geographic diversity, to present various technological instruments acting on others at a distance in an attempt to govern them by enacting these dual, engineered ideas in practice (Dambrin & Robson, 2011). These instruments are designed to hold actors to a certain account, based on these dual values, and were implemented during the case study (see Section 3.3 for further justification). Thus, John Lewis Department Stores presented a suitable setting in which to investigate how a mediating instrument makes real multiple ideas in practice and the moderating factors which influence the degree of effective performativity of such an instrument.

The research followed an abductive approach involving a single, in-depth case study focusing on one branch of John Lewis Department Stores over eighteen-months and followed areas of interest within the case (Bryman & Bell, 2011). For instance the final research focus on the factors which moderate effective performativity emerged from iterating between theory and the empirics. Whilst framed differently, organisational actors were also concerned with variation in responses to attempted governance. The Partnership wanted to ensure its members acted in the way they desired; accordingly, they updated their performance measurement and appraisal practices in an explicit attempt to govern their employees to these ends. However, managers and employees were similarly concerned with the amount of variation in responses to this instrument. Thus the research interest arose abductively and was reflected in both the empirics and the theory.

Thirty-six interviews were conducted across the entire managerial hierarchy in three phases to capture responses to the implementation of this mediating instrument (Lounsbury, 2008). Additionally, proprietary and non-proprietary documents were analysed to provide background information and validate the views of the interviewees. Finally, the author spent ten days in branches, observing various meetings, training programmes and day-to-day life on the shop floor, as well as photographing various organizational charts and chatting informally to staff. All data was added to a pool as it was collected across the three phases. This was coded, theorised and compared to extant theory after each of the three phases of data collection. As the data pool grew, the research questions became more refined based on various presentations of the work and reading literature associated with the emerging themes. Subsequent data collection focused on these emerging issues in more detail and was able to build more inductively on the emerging themes. Finally, in a “creative leap” these themes were theorised in order to answer the research questions (Langley, 1999, p. 691).

The research adopts a position informed by interpretivism under a social constructionist epistemology and idealist ontology (Blaikie, 2000; Burrell & Morgan, 1979; Elder-Vass, 2012). This perspective argues that all ideas and objects are

socially constructed: that is, they are not inevitable and a part of the nature of things (Hacking, 1999). Rather, they have been constructed as they currently are through various mechanisms and entities. They do not have to be as they currently are and are a reflection of multiple contingencies (Hacking, 1999). For example, neo-liberalism is not inevitable and “It could be otherwise!” (Woolgar, 2015) This does not mean, however, that objects are not ‘real’ and that nothing exists outside of language. The ‘reality’ or ontology of objects is socially constructed, but their effects are decidedly ‘real’ and material (Elder-Vass, 2012); the effects and pressures of neo-liberalism cannot simply be wished away or ignored.

As such, this thesis explores accounting in its institutional and social context, taking account of these various contextual mechanisms and entities, and seeks to increase understanding about the constitutive links between these elements and accounting instruments (Hopwood & Miller, 1994; Miller & Rose, 2008; Miller & Power, 2013, p. 711). Given the methodological position, the thesis does not seek to represent reality as it exists ‘out there’ but instead aims to re-present the case in its absence (Jordan, Jørgensen & Mitterhofer, 2013; Quattrone, 2004, 2006; Quattrone & Hopper, 2005). Specifically, it describes the moderating factors that contribute to the various realities which actors construct through their interaction with a mediating instrument.

1.2 Research Questions

Through such a description, this thesis explores the processes by which a mediating instrument governs: in other words, how actors come to an understanding of appropriate action in relation to multiple prescriptions which are provided by an accounting instrument and multiple rationalities within their cognitive sense making. Accordingly, it theorises the factors which moderate effective performativity in attempted governance. As such, three research questions are proposed:

Research Question 1: How do actors respond to a mediating instrument?

The first research question focuses on the actions that actors enact in response to the mediating instrument. It questions the existing assumption in governmentality that governance is a homogeneous outcome and asks how this governance unfolds in practice. Echoing prior work, the findings document multiple translations of the accounting instrument's ideas into reality. In other words actors respond in a variety of different ways. Subsequently, the thesis focuses on explaining this variation: explaining degrees of effective performativity. The second research question enquires as to the factors which moderate the degree of variation in effective performativity:

Research Question 2: What factors moderate actors' responses to this instrument?

Having outlined *that* actors respond in a variety of ways, and thereby detailing that effective performativity is not an assured outcome of governance, this second research question focuses on *why* such variations arise. As such it explores the process of *governing* and the factors which moderate effective performativity. In answering this question the findings highlight that symbolic logics indeed shape how actors make sense of governance attempts, but that these logics do not determine action and many decisions are not taken for granted: rather, actors experience tension. Despite such tension, these actors can, under certain circumstances, still demonstrate effective performativity. In other words, despite initially struggling to recognise the legitimacy of alternatives (hence experiencing tension), actors can, at least temporarily, 'step out' of the framing in which they are embedded and come to recognise the legitimacy of alternatives. Accordingly, a third research question arises which seeks to propose a theorisation of how this happens:

Research Question 3: How can actors 'step out' of one logic and come to recognise the legitimacy of an alternative?

Collectively the three research questions provide a line of enquiry into the effective performativity of a mediating instrument and allow an examination of the factors which moderate actors' responses to attempted governance. In answering the

proposed research questions, the thesis shows that: (i) actors enact variations of the prescriptions presented by the mediating instrument and that effective performativity is by no means guaranteed; (ii) three factors moderate actors' responses and drive variation: *underlying ties to extant logics*, *self-interest* and *others' influence*, depending on whether the prescriptions of the mediating instrument are *framed*, *added*, *merged* or *re-framed*; and (iii) whilst actors who are institutionalised under a certain logic frame prescriptions from this logic, variation in the degree of effective performativity can occur as actors *temporarily override* the logic in which they are embedded and thereby recognise the legitimacy of alternative rationalities without undue tension, particularly in the case of the latter two more pragmatic and less existential moderating factors.

In summarizing these mechanisms, this thesis details the process of governance with reference to the factors which moderate the effective performativity of a mediating instrument. In others words it shows how ideas come to be made real in practice. Thus this thesis contributes to both the accounting and organizational literatures. Firstly, it contributes to studies of mediating instruments by extending understanding of how ideas are constituted and made real: that is, how instruments govern and enact ideas in practice. Whilst prior studies have highlighted how mediating instruments link and sustain an assemblage of actors (Mennicken, 2008; Miller & O'Leary, 2007), this thesis conceptualises at an individual level how a mediating instrument governs actors and makes real the ideas combined in that instrument; it details factors that drive varying degrees of effective performativity. It explains how this performativity is moderated by three factors: *underlying ties to logics*, *self-interest* and *others' influence*. The findings extend understanding in *what* a mediating instrument makes real and *how* it reifies those ideas in practice by focusing on the moderating factors upon effective performativity through studying the process of governing.

Secondly, it contributes to institutional theory by highlighting the importance of a material technological instrument in combining multiple logics and in enacting these practices on the ground. It responds to calls for a more detailed focus on the role of

instruments in the enactment, and management, of multiple institutional logics in practice (Czarniawska, 2008, p. 775; Gawer & Phillips, 2013; Powell & Colyvas, 2008, p. 277; Raviola & Norbäck, 2013). As such it provides a more nuanced understanding of how logics come to be constructed in practices and the role of instruments within this process. Additionally, it highlights how actors can become aware of the legitimacy of alternative logics where they are interpreted against isolated and pragmatic work demands by such prescriptions creating a *temporary override* from the logic in which an actor is embedded. Finally, this thesis also hopes to make a contribution by outlining an example of the benefits of combining notions of governmentality with those in organizational studies (Miller & Power, 2013).

1.3 Structure & Concluding Remarks

This thesis adopts a traditional structure. Following this introduction, the literature review, methodology, case site and findings, discussion and conclusion chapters outline how and why the research was undertaken, what it shows, and what we can learn from it. The literature review chapter, split into three sections on accounting, institutional theory and the interface between these approaches, outlines the emergence and current state of both accounting and institutional theory vis a vis the research questions. After outlining their philosophical and theoretical compatibility, the chapter concludes by presenting how each can contribute to an understanding of how ideas come to be enacted in practice, but show how this understanding is insufficiently developed and requires more attention both theoretically and empirically.

The Methodology Chapter outlines the philosophical position underpinning this research project and, subsequently, the research design and approach: outlining how the research, analysis and theorisation were conducted. In both cases the sections also justify why the chosen method or theoretical lens is appropriate to the research questions at hand. The Case Site and Findings Chapter firstly details the context of the research site within John Lewis Department Stores and how this provides a suitable setting to answer the research questions outlined in the preceding chapters. The chapter continues to outline what the characteristics of the ideas evident within

the case site are, how these engineered ideas come to be made real in practice through an accounting instrument, how such a process leads to multiple ideas being enacted in practice and, finally, how actors justify their varied actions. Such an empirical story line is echoed in the Discussion chapter which presents a theorised narrative to answer the three research questions explicitly and explains how ideas are made real in practice and what factors moderate variation and, therefore, effective performativity in this process of governing. Specifically, this chapter is broken down into four parts to demonstrate: (i) what the ideas evident within the case setting are (both the formalised ideas in the performance appraisal process and the informal ideas enacted in practice) and that these can be conceptualised as symbolic logics or governmental programmes; (ii) how these formal ideas come to enacted in practices through a mediating instrument, and that the performance appraisal process within the case site can be conceptualised as such an instrument; (iii) what the moderating factors are that determine how actors will respond in a multitude of different ways; and (iv) a holistic explanation of how mediating instruments govern, detailing how actors can temporarily step out of the logic in which they are embedded to recognise the legitimacy of alternatives under certain circumstances. Finally, the Conclusion Chapter summarises the results, explores the theoretical and practical contributions, discusses the limitations and suggests areas for future research.

Chapter 2: Accounting, Governmentality & Mediating Instruments

2.1 Introduction

This thesis is interested in governance, in how individuals are controlled and respond to such disciplinary attempts within an organisational setting. Specifically it is interested in the moderating factors that influence how actors respond in certain ways. Accordingly, as argued above, the thesis requires a first theory to conceptualise ‘control’ and a second theory to conceptualise how actors make sense of such attempted control. The following sections provide an overview of two theories which allow such conceptualisation and also comment on their compatibility.

The chapter begins with an overview of governmentality and how it conceptualises control based on Foucauldian (1973, 1977) notions of willing compliance as actors compare their performance to others, and to standards, through various instruments of measurement. Such control is manifested through ‘technologies of government’ (i.e. material measurements) which constitute in practice certain ‘programmes of government’ (i.e. symbolic ideas). Subsequently, the following section outlines more specifically how such technologies govern by constituting and constructing reality by detailing the more recently developed notion of ‘mediating instruments’ (Miller & O’Leary, 2007). This section concludes with an illustration of how accounting has characteristics which make it particularly suited as a technology of government: namely its ability to measure and discipline.

In reflecting upon this literature, the chapter then argues that governmentality has focused on governance as an outcome rather than a process and that there remains a need to explore this process: particularly to understand where and why actors do conform to the instruments of government, where and why they do not and the spectrum in between. In order to conceptualise such variation the chapter then presents more recent developments in Performativity, which focus specifically on how instruments construct the world which they purport to describe (MacKenzie, 2007). Such a lens provides a spectrum of varying degrees of ‘effective performativity’ from reality being constructed in a manner aligned with the ideas of

governing instruments through it being adapted and to it not. The section concludes with a summary and overview of how governmentality, in its focus on control as outcome, can be extended by analysing the factors which moderate such effective performativity. The conclusion then situates the first two research questions into the gaps in this literature.

Having outlined a theory of control and a typology to characterise how actors respond to such control, the chapter then moves on to outline a theory of why such variation in responses might arise. This section begins with an overview of Institutional Theory, and the institutional logics perspective particularly, as a theory in which actors are embedded in various culturally defined symbolic value systems which affect their framing and sense making of the world. The section then continues to outline how these symbolic value systems shape sense making before detailing how actors also use such value systems to their advantage to influence others. Finally, the social construction of these logics is reiterated in more recent research which highlights that active work must occur in order to reify these symbolic logics. Upon summary and reflection, the section then outlines how this literature faces similar challenges to governmentality in its lack of detailed understanding about precisely how and why some symbolic values become reified in practice and how and why others are amended or are not reified at all. Specifically we lack understanding about why and how certain actors are able to ‘step out’ of the logic in which they are embedded and thereby consider alternatives as legitimate and thus cause such variation, to which the third research question enquires.

Before moving on, in the Methodology Chapter, to discuss how such questions are answered, this chapter closes with a brief overview of the philosophical compatibility between the two theoretical lenses and argues on them as an appropriate combination to complement each other in terms of the specific research questions proposed in this project. In conclusion, the section reiterates the explicit research questions under the framing of the proposed theories.

2.2 Governmentality, Mediating Instruments & Performativity

2.2.1 Governmentality

2.2.1.1 Programmes and Technologies of Government

Governmentality is concerned with the mentality of governing: the ‘conduct of conduct’ (Miller & Rose, 1990, 2008). The governmentality thesis sought to develop a new approach to exploring how the state could “shape the ways in which people conducted their daily lives” (Miller & Rose, 2008, p. 6). It builds on the cultural turn in sociology (Bourdieu, 1977; Foucault, 1973, 1977) and draws on the ‘making up’ of spaces and persons (Hacking, 1983; Rose & Miller, 1992) through the ‘construction’ and ‘instruction’ of them (Miller & Rose, 2008). Such ‘making up’ and control is achieved through the ‘multiple contingent factors’ that arise to stabilise an assemblage of things (Hacking, 1991; Latour & Woolgar, 1979). In other words, governmentality seeks to deconstruct taken for granted practices and show reality as socially constructed, as contingent and therefore open to alteration (McKinlay, 2010). It seeks to show that there is nothing ‘natural’ about reality and instead it is constructed by the alignment of an assemblage; in other words: “It could be otherwise!” (Woolgar, 2015)

Whilst the initial “rather awkward neologism” (Miller & Rose, 2008, p. 15) of governmentality was proposed by Foucault, it was Peter Miller and Nikolas Rose who developed the concept into one applicable approach for conducting sociologically directed research (Miller & O’Leary, 1987, 2007; Miller & Rose, 1990, 2008, 2010; Rose & Miller, 1992). Finding prevailing Marxist concepts unhelpful in explaining *how* authorities interfered in the lives of individuals within advanced liberal democracies, Miller and Rose were caught by Foucault’s (1973, 1977) *The Birth of the Clinic, Discipline and Punish* and his 1978 lectures on *Governmentality*. In these, Foucault detailed how one could focus on “analysing an event according to the multiple processes that constitute it” (Foucault, 1977, p. 277). These works highlighted “that to understand what was thought, said and done meant trying to identify the tacit premises and assumptions that made these things thinkable, sayable and doable.” (Miller & Rose, 2008, p. 3) For example, by

describing the changes in law, philosophy of disease, medical practice etc. which brought about ‘The Clinic’ and its associated mentality, Foucault (1973) detailed “a precise, meticulous and scholarly tracing of the small and disperse events that brought something new into existence, and in doing so, irreversibly reshaped human ontology and ethics.” (Miller & Rose, 2008, p. 4)

Foucault’s work reaffirmed Miller and Rose’s interest in these ‘small’ figures and events by highlighting the role they play in the contingent emergence and normalisation of new ways of talking, thinking and doing; in other words, their role in contemporary governance. Foucault additionally argued that government consists of “various instruments *and* rationalities” (Barth, 2008, p. 291, emphasis added) which are analytically separable and which, together, constitute government. Such a distinction argued that “authorities seek to embody and give effect to governmental ambitions” *through* these instruments employed by such ‘small figures’ (Rose & Miller, 1992, p. 175). Indeed Rose and Miller (1992, p. 175) argue that:

[...] government is intrinsically linked to the activities of expertise, whose role is not of weaving an all-pervasive web of ‘social control’, but of enacting assorted attempts at the calculated administration of diverse aspects of conduct through countless, often competing, local tactics of education, persuasion, inducement, management, incitement, motivation and encouragement.

For example, economic historians such as Schumpeter (1954) and Polanyi (1944) showed how ‘the economy’, and its associated ideas or rationality, was not an objective reality that was discovered, but was rather brought into existence – and brought into existence with the help of instruments of economic calculation:

Economic theories, laws and concepts such as profit and loss, marginal returns, equilibrium, and so forth, together with their associated calculative technologies, did not so much describe economic life as make it possible and manageable.

(Miller & Rose, 2008, p. 11)

Governmentality, as defined by Miller and Rose (2008), maintains the Foucauldian distinction between ‘programmes’ and ‘technologies’ of government. Governmental programmes are the abstract and symbolic ideas that appropriate “styles of thinking, ways of rendering reality” in a particular way and appeal “to the nation, to virtue, to

what is or is not possible or desirable” (Miller & Rose, 1990, p. 6). They operate at a ideational or value level to legitimise behaviour by providing “varieties of rationality, forms of reason” (Miller & Rose, 2008, p. 16). For instance, the ideas and values within economic theory: Homo-economicus, the laws of supply and demand, market equilibrium, the invisible hand, profit maximisation etc. could all be considered as elements of one economically driven ‘programme’.

Technologies, on the other hand, “seek to translate thought into the domain of reality” by their constitutive influence upon the lives of a multitude of ‘small’, non-local actors (Miller & Rose, 1990, p. 8). They are the material instruments of calculation that render the domain to which government is applied as visible and calculable. They “reveal and construct norms and processes to which evaluations can be attached and upon which interventions can be targeted.” (Rose & Miller, 1992, p. 186) For instance, GDP calculations, various profitability calculations and ratios, rankings based on these calculations etc. could all be considered as technologies which instantiate the economically driven programme noted above. Without these technologies, governmentality argues, the government of the population is impossible, for “ways of thinking” and “tools for intervening” are irreducible: “intimately and intricately intertwined” (Miller & Rose, 2008, p. 20).

Thus, governmentality focuses attention on the “humble and mundane mechanisms by which authorities seek to instantiate government: techniques of notations, computation and calculation; procedures of examination and assessment” (Rose & Miller, 1992, p. 183). This focus directs attention away from the ‘large’ at the ‘top’ and towards the dispersed ‘small’ figures and their instruments of calculation at the ‘bottom’: the accountants, social workers, medics, factory managers etc. (Miller & Rose, 1990, p. 8). As highlighted by Hoskin and Macve (1986), the notion of accountability and control of individuals was established not ‘at the top’, nor even by accountants, but instead by pedagogues through the seemingly mundane technique of examination. Hoskin and Macve (1986) argue that between the fourteenth and eighteenth centuries it was pedagogues, and not businesspeople, who developed and used a type of “human book-keeping [rather than product book-keeping]” (Hoskin &

Macve, 1986, p. 125). Such a discourse of control was enabled by the technology of exam grading and it was only when a single individual, George W. Whistler who was previously trained and worked under such an examination regime in an educational institute, moved into business that contemporary control and accountability for employees could be thought about, talked about and acted upon (ibid, pp. 130-131). Thus their work demonstrates how notions of accountability and control were translated from academia into business and, more specifically, how an accounting technology (pupil examination marks) shaped how Whistler, and many others after him, see the world in its absence: how the accounting process of pupil examination provides a “blueprint” through which certain things are foregrounded and thereby others are backgrounded (ibid, p. 131).

The argument, then, is that government, and control, is manifest in these seemingly mundane technologies. How is it then that the efforts of these ‘small’ figures and their instruments constitute the programmes of government in practice? How do they influence, govern and seek to make their ideas real? How do they “translate thought into the domain of reality” (Miller & Rose, 1990, p. 8)?

2.2.1.2 The Constitutive Nature of Instruments

Miller and Rose (1990, p. 10) argue that “‘government’ is a congenitally failing operation” and therefore political programmes must be continually constructed in practice. Ideas do not travel or exist in and of themselves but instead must be continually constructed; and constructed through the effects of these discursive instruments (Czarniawska, 2008; Hoskin & Macve, 1986). Such instruments reify the symbolic values of programmes in practice by ‘constructing’ and ‘instructing’ both spaces and persons (Hacking, 1983; Miller & Rose, 1990, 2008).

Governmentality argues that these instruments of measurement are not simply applied to spaces but are actively involved in constructing and creating them: in ‘making them up’ in a certain way (Hacking, 1983; Hoskin & Macve, 1986; Rose & Miller, 1992). Instruments of calculation are able to inscribe reality into a form amenable to transportation, debate, comparison and interference (Latour & Woolgar, 1979; Miller & Rose, 1990; Rose & Miller, 1992). For instance, the GDP of Scotland

is calculated as X: this X can be discussed and compared to England's GDP, in London and measures taken to increase, for example, taxes on the basis of this information. Without an instrument to measure GDP the entity of Scotland is defined in a different way; for example, defined in terms of land mass or population or unemployment or any number of alternative measures and with alternative calculations. Governmentality argues that when we apply such instruments we do not discover pre-existing spaces, but rather construct and create them (Miller & Rose, 1990, p. 7). The object of Scotland's GDP makes no sense without the instrument of calculation which inscribes into it that particular presentation of reality. We cannot talk about GDP if we measure land mass. In calculating GDP we define the boundaries, values, characteristics and relations of the object which we seek to describe: we thereby construct and make 'Scotland' as defined by GDP 'real' (Rose & Miller, 1992).

It is not only spaces that can be made up and subject to intervention, but also persons (Hoskin & Macve, 1986). Indeed, Miller & O'Leary (1987) document the construction of 'the governable person' where individuals are now subjected to a barrage of calculative instruments on their performance socially, economically, environmentally etc. Such instruments of calculation can pervade even the most private spheres of personal life and can have substantial effects in the way people think, talk and act (Power, 1997). For instance with calculative instruments we can talk of persons' efficiency, profitability, contribution etc. and can compare this to other persons, to their performance last year etc. and this can cause them to feel pressured to perform according to a certain idea (Hoskin & Macve, 1986, p. 129).

Importantly, such construction through instruments renders objects in a particular form which makes them "amenable to intervention and regulation." (Miller & Rose, 1990, p. 5) In measuring and making an object we not only define it but also can then compare it: compare it both to other objects and the same object over time (Hoskin & Macve, 1986; Rose & Miller, 1992, p. 175). Thus governmentality argues that such inscription into instruments:

[...] is itself a way of acting upon the real, a way of devising techniques for inscribing it in such a way as to make the domain in question susceptible to evaluation, calculation and intervention.

(Rose & Miller, 1992, p. 185)

This ‘making up’ of spaces and citizens through instruments provides (certain forms of) ‘knowledge’ and areas of ‘expertise’ for those managing such situations. Part of the Foucauldian inspiration is that the values embedded in such instruments are perceived as neutral and rational and hence government does not need to be constituted by force, but rather it creates citizens who willingly conform to normalisation against such knowledge and expertise. Accordingly government is “not so much a matter of imposing constraints upon citizens as of ‘making up’ citizens capable of bearing a kind of regulated freedom.” (Rose & Miller, 1992, p. 174)

Once persons and spaces have been ‘made up’ as amenable to intervention by generating knowledge about them, *instruction* of those spaces and persons can occur. Knowledge and expertise afford comparison and, as Foucault (1977) argues, one inherent aspect of humanity is the ability to reform and improve: to measure and adjust our conduct through comparison to societal norms whether in daily or incarcerated life. For instance, measuring Scotland’s GDP affords a comparison with England’s GDP and encourages the ‘poorer’ performer to imitate the ‘better’ performer (Espeland & Sauder, 2007). It is easy in such scenarios to take for granted that GDP is a goal one *should* be working towards. Likewise with individuals: measuring this week’s productivity affords a comparison to last week’s productivity, to this week’s productivity last year, to peers’ productivity etc. Again the reaction to such measures is often to attempt to ‘improve’ against them, rather than considering what this means and why it might, or might not, be a good thing to do in the first place (Foucault, 1977).

In sum, it is through these forms of measurement and calculation that the ideas of government are constituted in practice: the government objective of ‘economic growth’ is enacted through the seemingly free choice to use Discounted Cash Flow techniques as a ‘rational’ form of knowledge (Miller & Rose, 1990). For

governmentality, these measures allow control without breaking the ‘freedom of choice’ or ‘autonomy’ which individuals perceive themselves as having: thus making it all the more effective (Miller & Rose, 1990, 2008). Rose and Miller (1992, p. 187) summarise neatly:

Installing a calculative technology in the enterprise, in the hospital, in the school or in the family enjoins those within these locales to work out ‘where they are’, calibrate themselves in relation to ‘where they should be’, and devise ways of getting from one state to the other. Making people write things down and count them – register births, report incomes, fill in censuses – is itself a kind of government of them, an incitement to individuals to construe their lives according to such norms.

Such pressure to construe one’s life according to these norms reflects the dual ability of calculative instruments to both construct and instruct governable persons and spaces (Miller & O’Leary, 1987; Miller & Power, 2013; Miller & Rose, 2008). The above sections have shown that it is through such instruments that governance is successfully constituted. However, so far we have learned little about the instruments themselves: how, precisely, do they help to coordinate various aspects of an assemblage? In other words, why are these instruments are so successful? Such answers are provided in the development of the notion of ‘technologies of government’, which has more recently been extended at the practice level into the idea of ‘mediating instruments’ (Miller & O’Leary, 2007).

2.2.1.3 Mediating Instruments as Technologies of Government

Shifting the focus from the constitution of the ‘macro’ governmental programme of neo-liberalism (Miller & Rose, 2008), Miller and O’Leary (2007) instead focus more narrowly on the construction of one particular assemblage: that of the semi-conductor industry. They employ the term ‘mediating instruments’ to capture a more developed theorisation of their previously termed ‘technologies of government’ to focus on the characteristics of these instruments and their ability to constitute particular realities.

They document how the market for semi-conductors is constructed through various instruments of capital budgeting. At various industry conferences ‘technology road maps’ are used to coordinate and interest the various actors and their goals: in this

instance some are concerned with the science behind technological development whilst others are concerned with the economics of coordinating a supply chain and selling a final product which matches customer expectations. All of these actors require coordinating if the market for semi-conductors is to be constructed. Miller and O’Leary (2007) argue that it is through instruments of capital budgeting built into the road maps that such coordination occurs: a certain future can be envisioned and activities coordinated around that vision by the “common narrative” provided by the instruments (Miller & Power, 2013, p. 581).

Such a narrative, Miller & O’Leary (2007) argue, plays a fundamental role in the reification of abstract ideas in practice and thereby the construction of the semi-conductor industry as it has come to be. Specifically, they highlight how ‘Moore’s Law’: a set of ideas and propositions on the future growth in capability of semiconductors, can only be reified in practice if these calculative instruments are successful in coordinating the assemblage. The instruments must bring together economic and technological rationalities and thereby allow the various actors within the assemblage to coordinate investment, scientific innovation, product development, supply-chain management etc. They argue that such an instrument is fundamental in the constitution of the market for semi-conductors: by “translating the simplified imperatives [...] into a framework that can guide and encourage the myriad of highly uncertain [...] decisions [...] technology roadmaps operationalise Moore’s Law, and facilitate the process of making markets.” (Miller & O’Leary, 2007, p. 703)

Their description highlights the role of these instruments in the construction of the semi-conductor industry. They highlight that these instruments must be able to *both* mediate between various entities *and* govern entities to act accordingly. It is not enough *just* to mediate, a mediating instrument must also alter the entities which it mediates between: it must govern them (Thomson et al., 2014). Miller and O’Leary (2007) show how technology roadmaps act to both construct a particular vision of the future and then instruct the relevant actors in order to construct that future in practice: to make it real.

Building on the work of Norton Wise (1988), the mediating instrument concept outlines how instruments can act to mediate between multiple actors, domains and ideas by providing a common reference point or analogy. They act like a ‘boundary object’ as the medium through which diverse actors might communicate (Star & Griesemer, 1989). For example, the electric telegraph links science and the economy by providing an object through which the interests of both sides can be represented: the telegraph “projects the interests of engineering and industry into the interests of electromagnetic theory and vice versa” (Wise, 1988, p. 77). In other words, one can come to understand another’s (unknown) perspective through communication via an object which is familiar to both parties (Thomson, et al., 2014).

Applying the notion of mediating instruments empirically demonstrates the multiple technologies that can act to mediate and govern between and within these assemblages. For instance, Kurunmäki and Miller (2011, p. 220) detail how accounting instruments, such as ‘pooled budgets’, linked the global “modernising government” initiative to the discrete localised practices of health-care practitioners. They show how accounting translated ideas of cooperation and partnership into the prevailing independent, autonomous and distinct professional groups evident in hospitals and illustrate how politics was linked to medical care in practice. Such instruments managed to mediate between the previously isolated areas of expertise and thereby help to construct a “common narrative” (Miller & Power, 2013, p. 581) around which a particular future could be envisioned: a future of cooperation and partnership within UK health care. Accordingly they show how medical practitioners were governed: how the ideas of cooperation and partnership were made to be real in the previously independent and autonomous practices of health-care practitioners.

Likewise, although in the private sector, Jeacle and Carter (2012) detail how the practices of budgeting and costing combine the competing imperatives of creativity and commercialism. Again budgets were able to mediate in a fluid manner between the buyers and sellers, and their potentially conflicting goals, of a high-street fashion retailer. They highlight that ‘cost-conscious yet creative fashion’ is enacted through a mediating instrument and that this instrument is fundamentally intertwined in the

enactment of such a reality. The budget, for example, constrains the creativity of the designers with cost-consciousness. However, at the same time this cost-consciousness is not totalitarian and the interests of fashion are also evident within those conscious of cost: for example the full budget is available to designers, buyers strive to increase the budget for design and designers are trusted by the buyers to deliver fashionable items on budget. Without this mediating instrument, the budget, such a cost-conscious and fashionable market could not be constructed as it is: without the budget to mediate between these two domains and ideas, fashion would not be cost-conscious and finance would not be fashion-conscious, thus the company could not construct products or an identity as cost-conscious yet fashionable. Again the instrument constitutes reality and governs the actors within the assemblage by making these ideas real.

Jordan et al. (2013) highlight similar findings within risk management. They show that ‘risk management’ is constituted in the performance of using ‘risk maps’, which again act as mediating instruments between various interests. Such maps mediate and translate the concerns of risk into functional domains within the organization: thereby creating an organisation which performs, and is governed by, the idea of risk management. We again see how reality is constructed through the use of such instruments; without risk maps, one cannot envision a future where this particular type of risk management exists: such a future is made to exist through the effects of the instrument. Importantly, by focusing on how mediation is maintained in practice, Jordan et al. (2013) highlight that users value the instruments for different purposes and not necessarily for the functional expertise they provide. For instance, the risk maps provided a reassurance that projects were ‘on track’ (ibid, p. 171).

The notion of mediating instruments being perceived as useful for qualities other than their technical accuracy or ‘designed’ functionality is expanded upon in Thomson et al. (2014). They echo Jordan et al.’s (2013) findings on performances of ‘sustainability’ arising through calculative instruments as constituting ‘sustainable organisations’ and show how environmental accounting is able to enroll actors from diverse and multiple domains because it is perceived as “familiar” (Thomson et al.,

2014, p. 472). Counter-intuitively, they argue that such familiarity is more important for mediation than the technical accuracy or functionality of the instrument. Thus, they suggest that accounting practices, with their inherent ability to hybridise (Miller, Kurunmäki & O’Leary, 2008), are particularly well suited as mediating instruments which both mediate and govern.

In each of the above instances a particular material instrument is able to both mediate between multiple actors and govern these actors by making ideas real. Mediation and governance are two necessary characteristics required for a material instrument to be considered as a mediating instrument (Miller & O’Leary, 2007; Thomson et al., 2014). Whilst other things might occur within the assemblage to help facilitate such mediation and governing, for instance by bringing various actors together in one space and time through industry-wide conferences (Miller & O’Leary, 2007) or various interactions at meetings (Jeacle & Carter, 2012; Jordan et al., 2013; Kurunmäki & Miller, 2011; Thomson et al., 2014), a mediating instrument is one which, firstly, acts as the medium through which these diverse parties interact and, secondly, alters the state of affairs to be more like the ideas which are embedded in it. Firstly, a mediating instrument must be a material instrument which translates the imperatives and interests of one party into terms understandable by another party (Miller & O’Leary, 2007; Wise, 1988). Meetings may facilitate such mediation but the instrument should act as the medium through which these translations occur. Secondly, it must govern and influence those interested actors to act in a way which constitutes in practice the ideas embedded in the instrument: whether this is Moore’s Law (Miller & O’Leary, 2007), participative health-care (Kurunmäki & Miller, 2011) or risk management (Jordan et al., 2013). A mediating instrument is one which should not only describe but actually govern and thereby constitute reality (Thomson et al., 2014).

The above work highlights the multiple accounting practices which can operate as mediating instruments, including: environmental accounting hybrids (Thomson et al., 2014); capital budgeting practices embedded in ‘technology road-maps’ (Miller & O’Leary, 2007); ‘pooled’ (Kurunmäki & Miller, 2011) or traditional budgets (Jeacle

& Carter, 2012) and ‘risk maps’ (Jordan et al., 2013). Why is it, then, that accounting is seemingly so able to mediate and govern?

2.2.1.4 Accounting as a particularly well-suited mediating instrument

Given that accounting is perhaps one of the most pervasive forms of rationality and one of the most taken for granted aspects of organising (Bromley & Powell, 2012), it is perhaps unsurprising to see the number of studies that show accounting as an instrument which is particularly well suited to the governance of individuals in both corporate and private life. But what makes it so pervasive as a governing mechanism?

Accounting practices seem particularly adept at describing, measuring, computing, comparing and calculating (Miller & Rose, 1990, p. 5): at translating realities into a single figure (Miller, 2001). They make “the incomparable comparable” by “turning qualities (e.g. the quality of healthcare or the decency of imprisonment) into quantities, through devices such as patient satisfaction questionnaires, rankings [...] balanced scorecards, and much else besides.” (Mennicken & Miller, 2012, pp. 7-8) Such inscription makes accounting instruments and their outputs easily transportable and comparable: as prime candidates to enable ‘action at a distance’ (Preston, Chua & Neu, 1997; Robson, 1992). Indeed they can seemingly influence actors across international boundaries (Cruz et al., 2011; Mennicken, 2008) or where the assemblage is incomplete or ‘interrupted’ (Dambrin & Robson, 2011).

Commensuration seems to enhance the perception of objectivity: accounting is perceived as neutral and rational, “a facticity that appears objective and unchallengeable, beyond the fray of politics or mere opinion.” (Miller & O’Leary, 2007, p. 559) Accounting also provides actors with visual and graphical elements that ‘engage the user’ and provide a perception of functionality or usefulness; it allows them to *do* things (Busco & Quattrone, 2014; Jordan et al., 2013; Millo & MacKenzie, 2009). Additionally, accounting seems to be able to bring together and mediate conflicting programmes or ideas in a productive manner, particularly, for

example, those of creativity and control (Chenhall, Kallunki & Silvola, 2011; Davila, Foster & Oyon, 2009; Jeacle & Carter, 2012; Moll, 2015; Mundy, 2010).

Counter intuitively, one of the main characteristics that allows accounting to govern is its ability to be governed itself: to be altered and ‘adapted locally’ (Cruz et al., 2011, p. 95) or to ‘hybridise’ with existing areas of expertise (Miller et al., 2008, p. 952). In other words, in order to govern and change others, accounting must itself be open to change. For example, Mennicken (2008, p. 42) documents how the “ambiguity” of accounting standards was one of their strengths within a globalisation project: their abstract nature meant they could “embrace a variety of meanings and interpretations and, thereby, make the standards attractive to a wide range of people and institutions.” Similarly, Chua (1995) and Dambrin and Robson (2011) comment on the strength of ‘imperfect,’ ‘flawed approximations,’ and ‘ambivalence and opacity’ which contribute to users having ‘faith’ in costing or performance measurement practices. This interpretability and imperfection of accounting numbers allows them to be perceived as accurate, but more importantly, for them to be perceived as useful (Millo & MacKenzie, 2009).

These characteristics highlight how actors enroll into the “common narrative” of accounting with relative ease, and outlines why it is so successful as an instrument that links a multitude of different actors, domains and ideas and can influence them (Miller & O’Leary, 2007; Miller & Power, 2013, p. 581). However, in broadening the focus outside of studies of governmentality to accounting in practice, we see, in the above sections, the heterogeneous ways in which actors respond to accounting (Busco & Quattrone, 2014). We see that what is reified in practice is not universal and varies. Because of the “vagueness” or “level of abstraction” required of the instrument to enrol such diversity (Mennicken, 2008, p. 386), the ideas embedded in the instrument are interpreted differently or “hybridise” as they are enacted in practice (Mennicken, 2008 pp. 410-411; Miller et al., 2008, pp. 944-945). Such translation causes a “multiplicity of roles, concepts and practices” to emerge (Mennicken, 2008, p. 389). Similarly, there is a temporal dimension which means that such interpretations occur repeatedly: over and over again and again. Once an

instrument has been implemented we must remember it is constantly translated (Czarniawska, 2008). That is to say, of course, that people also influence instruments (Miller et al., 2008): even after such instruments have been ‘implemented’ and a new ‘system’ is in place, people still influence and alter them (Wagner et al., 2011). Practice is heterogeneous, multiple and continuously unfolding (Czarniawska, 2008; Mol, 2002). Thus we can question whether, or rather when, why and how, governance occurs and when, why and how it does not.

Governmentality, as Thomson et al. (2014 pp. 470-471) argue, has often conflated mediation and governance and thereby assumed or studied governance as a successful outcome where mediation occurs: e.g. neo-liberalism *as existing* (Rose & Miller, 1992), the modern government *that is* cooperative-driven (Kurunmäki & Miller, 2011), cost-conscious-*and*-fashionable design (Jeacle & Carter, 2012), companies who *do* manage risk (Jordan et al., 2013) etc. As such it has overlooked such variation in individual responses as governing unfolds. The mechanisms of governing are different to those of mediation, have often been overlooked and therefore require further analysis (Thomson et al., 2014, p. 471). If we are to understand how governing works we need to understand such variation: a mediating instrument might be successful in facilitating discussion, but if nothing *happens* as a result of this discussion then the instrument fails to construct the reality which it describes – it fails to govern. Thus there remains a concern with the ability of mediating instruments to create the world they purport to describe: in other words, with their ‘performativity’ (MacKenzie, 2007). Conveniently, the notion of performativity, upon which the mediating instruments idea was originally explicitly built (Miller & Rose, 2010), provides a typology to categorise such variation of individual responses and thereby capture governing as a contingent and emergent process, rather than an outcome.

2.2.1.5 Performativity

The notion of performativity is closely tied to the constitutive ability of instruments as outlined in Governmentality. The initial idea proposes that certain illocutionary acts do not describe a pre-existing reality but rather bring that reality into being. For instance, Austin (1962, p. 47) outlines that in uttering the phrase “I apologise” an

apology is constituted. Without such an utterance there can be no apology; the apology would not exist. Thus, in governmentality's terms, the act of apologising constitutes and constructs the apology: like the act of managing through calculating GDP constitutes a neo-liberal idea in practice.

What the performativity notion adds to governmentality is the "conditions of felicity" (Bourdieu, 1991, p. 73) which influence how effective the act is at constituting reality. In other words performativity has more concern with understanding the processes by which instruments create realities than it does with the outcomes of these instruments' use (see Millo & MacKenzie, 2003). Thus this notion can be adopted into governmentality to extend the theorisation of the process of governing and to conceptualise the multiple and varied responses actors have to the prescriptions of accounting (Thomson et al., 2014, p. 471). By focusing at the practice level, performativity presents a typology of how various things can be performative *to different degrees*. For instance, it would be easy to undermine an apology by employing a sarcastic tone. Under such circumstances an apology would not be said to have been constructed. Similarly, the Queen may be able to performatively name a ship at a formal opening ceremony, but a ship-yard worker at the same ceremony would struggle to do so (Austin, 1962, p. 23). Likewise, only a priest (for sake of argument) can performatively pronounce a couple as 'married' (Revellino & Mouritsen, 2015, p. 33). Without the formal dress, music, material settings and associated entities making up the assemblage of a 'wedding', a priest, for example, would fail to marry two strangers who were commuting to work on a bus. Thus things can be performative to different degrees depending on the particular conditions within the assemblage.

MacKenzie (2007, pp. 55-56) describes these possible variations as showing various levels of 'effective performativity'. 'Generic performativity' describes situations where theories and instruments are merely *used* by actors, with little effect upon the reality which they describe. 'Effective performativity', on the other hand, describes situations where such instruments, firstly, *make a difference* (i.e. the situation would be different without their use) and, secondly, make the situation *more like their*

depiction by such instruments. Finally, ‘counter performativity’ describes the opposite: situations where these instruments make a situation *less* like their depiction. In other words these typologies describe increasingly effective forms of governance where the constructed reality increasingly reflects the ideas embedded in the instrument. For instance, building on his previous work (MacKenzie & Millo, 2003), MacKenzie (2007) documents how option-pricing was made to demonstrate effective performativity as options began to behave increasingly like the underlying theory embedded in the pricing model. MacKenzie (2007) argues such effective performativity was engendered by various actors translating the ideas into the necessary domains by, for example, teaching the theory to students of finance or providing stock-brokers with ‘sheets’ of option-prices based on the model.

What the performativity literature adds to governmentality is the need to study the conditions in which effective performativity arises and the conditions in which it does not (Revellino & Mouritsen, 2015, p. 47). In other words, we need to theorise the moderating factors which impact upon the effective performativity of a mediating instrument: what causes effective governance and what causes increasing adaptation until the mediating instrument no longer governs at all, until it has no performative effect upon reality? When, why and how do mediating instruments govern? When, why and how do they not? And how can we explain the factors which moderate the multiple variations in between?

2.2.1.6 Summary of Governmentality, Research Gaps & Research Questions

The above sections provide a literature review on accounting studies, particularly those inspired by governmentality and the notion of mediating instruments. The purpose of this review is to outline the emergence of the concepts and the current understanding within this field in order to highlight the relevant gaps into which the research questions fit.

Firstly, Section 2.2.1.1 outlines how contemporary government can be distinguished analytically into symbolic ideas and material technologies (Miller & Rose, 1990). Section 2.2.1.2 details how such technologies constitute ideas of government in

practice (Rose & Miller, 1992) through constructing and instructing spaces and persons (Hoskin & Macve, 1986; Miller & O’Leary, 1987). Such measurements provide knowledge and expertise against which persons feel motivated, induced, compelled, pressurised and incited to respond to: to ‘improve’ (Foucault, 1977; Rose & Miller, 1992, p. 175). Such a theorisation provides the core argument of governmentality. However, in order to build such a theorisation, these studies, necessarily, analysed situations where governance is the outcome: where the assemblage is aligned in the manner desired by those governing. For example, where “principles *are* disseminated out [...] into the field of [...] practice” (Hoskin & Macve, 1986, p. 127, emphasis added), the *existence* of neo-liberalism (Rose & Miller, 1992), modern governments which *are* cooperative and partnership driven (Kurunmäki & Miller, 2011), fashion companies which *are* innovative and cost-conscious (Jeacle & Carter, 2012) or companies who *do* employ seemingly acceptable risk management practices (Jordan et al., 2013) all show assemblages which have been aligned: where governance *is* the outcome. Thus we learn little about *governing* – about the process through which effective governance is constructed, or not.

However, as we look at work which questions why accounting is so suited to govern social and organisational life, it becomes apparent that much variation exists in practice. For instance, in order for a mediating instrument to mediate between multiple actors, domains and ideas and thereby govern (see Section 2.2.1.3 and Miller & O’Leary, 2007) it must remain *indifferent*: in between difference. It must not reduce or eliminate difference but fully mediate between such difference². Thus such variation of governance requires unpacking: we cannot treat governance as an outcome but must explore the process (Moll & Hoque, 2011) of governing.

Such a gap provides the space in which the first research question of this project arises. By exploring governing: how governance comes to be, this thesis contributes by clarifying the process of governance. It thus distinguishes such a process from

² Thanks to Professor Paolo Quattrone for highlighting this issue and its conceptual importance within the mediating instrument concept.

that of mediation (Thomson et al., 2014, p. 471). In focusing on governance as a process, the first question to ask is outlined by the first research question:

Research Question 1: How do actors respond to a mediating instrument?

As suggested by the fluidity of accounting (see Section 2.2.1.4), we expect to see multiple responses to such attempts at governance, rather than a successful governed assemblage as a homogeneous outcome. Recent developments in performativity, particularly the notion of ‘effective performativity’ (MacKenzie, 2007, pp. 55-56), provide a conceptualisation of such responses. Specifically, they are conceptualised as varying in the degree to which the mediating instrument is able to engender effective performativity and thereby govern (see Section 2.2.1.6). Such a line of enquiry highlights the second research gap to which this thesis contributes: the conditions under which effective performativity occurs, the conditions under which it does not and the conditions in between (Bourdieu, 1991, p. 73; Revellino & Mouritsen, 2015, p. 47). Thus we come to ask what factors moderate the effective governance of mediating instruments in the second research question:

Research Question 2: What factors moderate actors’ responses to these instruments?

In order to theorise the factors which moderate the effective performativity of a mediating instrument a second lens is required, as argued in Sections 1.1 and 2.1, to conceptualise how actors make sense of these instruments and their prescriptions. In treating governance as an outcome, governmentality lacks theorization at a cognitive micro-level of the moderating factors which influence variation. One such theory of framing is provided by Institutional Theory, and the institutional logics perspective, which are outlined below. This additional lens extends the theorisation of the problem and presents a third research gap to which this thesis contributes; which is documented below following the subsequent section.

2.3 Institutional Theory, Logics & Enactment

2.3.1 Institutional Theory

Like governmentality, Institutional Theory is inherently interested in “themes of control and coordination” (Fiss, 2008, p. 189): in “how enduring features of social life [...] act as mechanisms of social control” (Lawrence et al., 2009, p. i). However, it is more interested in these enduring features, or ‘institutions’, and the effect they have on sense making (Ocasio, 1999) than in the mechanisms and instruments of social control themselves: as governmentality is. Building on the cultural turn in sociology (Bourdieu, 1977; Foucault, 1977; Giddens, 1979, 1984; Granovetter, 1985), new-institutional sociology questioned if the rationality and utility-maximisation function that underpinned extant theories of organising could explain how organisations made sense of and acted in, their worlds (Greenwood et al., 2008, p. 3).

The seminal work of Meyer and Rowan (1977) sparked such debates by theorising that rather than organisations responding to some objective and universal rationality, they actually conformed to “rationalised *myths*” which emerged from the “institutional context” (Meyer & Rowan, 1977, p. 346, emphasis added). Such myths nonetheless can create “binding [...] powerful institutional rules [...] beyond the discretion of any individual participant.” (ibid, p. 344) and become seemingly “inexorable” (DiMaggio & Powell, 1983, p. 148). Such ‘rules’ lead to organisational responses that are directed at increasing legitimacy, by conforming to the institutional rationality, rather than for technical or functional purposes (Meyer & Rowan, 1977). For instance, the pervasiveness of measuring a country’s performance through GDP, institutionalists would argue, is a reflection not of its technical or functional usefulness, but of the taken-for-granted perspective that such measurement is a legitimate and rational way to organise: therefore alternatives require, at the very least, additional justification for why they too are rational.

Tolbert and Zucker (1983, p. 35) demonstrate this concept empirically by detailing how early adopters of hiring practices in municipal reforms were based on “merit” whereas later adopters were based more on the “legitimacy of the procedures

themselves.” In other words, they show how hiring practices became rule-like, taken for granted or institutionalised as they were adopted. Legitimacy and rationality become defined by these rule systems and thus they are difficult to break; institutions define how people see the world, often to the point that “alternatives can become literally unthinkable” (Zucker, 1983, p. 5). Thus institutional theory highlights that actors’ sense making is conditioned by these institutionally defined rules and that they do things that are taken for granted: that are done to satisfy taken for granted institutional pressures.

Accordingly actors seriously struggle to become reflexive and make sense of a situation under an alternative set of rules (Thornton et al., 2012). Such power should not be underestimated since this rationality can pervade even when persons are themselves physically harmed. For example the Stockholm Syndrome describes situations where people held against their will begin to sympathise with their captors (Ochberg & Soskis, 1982). Likewise there are repeated instances of victims blaming themselves for the cause of another person sexually assaulting them (Bohmer & Parrot, 1993, p. 19) or of inflicting domestic abuse upon them (Baly, 2010). These situations highlight how rationality is socially defined and how actors make sense of their world according to these socialised perspectives: regardless of how seemingly irrational they seem to others outside that perspective.

However, whilst rationality and legitimacy might be institutionally defined and thereby render alternatives as “literally unthinkable” (Zucker, 1983, p. 5), this does not mean that alternatives do not exist. Indeed other institutionally defined rationalities do exist, and can be constructed in drastically different ways (Czarniawska, 2008). For instance, Fligstein’s (1985, 1987, 1990) work on the changing backgrounds of executives highlights how notions of manufacturing, sales and finance compete as *alternative* ways to organise large corporations. Fligstein’s work not only accentuates how these ‘rules’ influence cognition, but also highlights how differing rules can exist within one organisation. However, such multiplicity of rules creates a conundrum for institutionalists: how do alternatives present themselves if these forces are so strong as to be inexorable or to make alternatives

unthinkable? In other words how can actors have any reflexivity or ‘embedded agency’ under such conditions (DiMaggio, 1988; DiMaggio & Powell, 1991; Seo & Creed, 2008)?

In order to provide a satisfactory answer to such a critique a renewed theorisation was required which (re)built a holistic theory to explain such embedded agency without using the idea of ‘exogenous shocks’ (Clemens & Cook, 1999) or of some ‘hero entrepreneur’ (DiMaggio, 1988; Fligstein, 2001). Such a theorisation is provided by the institutional logics perspective which presents neither an under-socialised view by conceptualising actors as having mindless cognition (DiMaggio & Powell, 1991), nor an over-socialised view by conceptualising them as “cultural dopes” (Creed, Scully & Austin, 2002, p. 494; Parsons, 1937).

2.3.2 The Institutional Logics Perspective

2.3.2.1 Origins & Core Arguments

The institutional logics perspective (Thornton et al., 2012) takes as its departure Friedland and Alford’s (1991) notion of society as an ‘interinstitutional system’. Such a conceptualisation presents society as composed of multiple ‘institutional orders’ which provide varying, often conflicting, prescriptions of ‘rational’ and ‘legitimate’ behaviour from alternative and distinct value systems, or institutional ‘logics’, which actors associate with. Thus, in their thesis, “the notion of institutional contradiction is vital.” (Friedland & Alford, 1991, p. 241) Such contradiction provides a conceptualisation of institutions as both enabling and constraining as actors are both influenced by and can themselves influence institutions, thereby helping to theorise the heterogeneity which neo-institutional sociology struggles with.

Such value systems arise from seven key ‘institutional orders’: the market, corporation, profession, state, family, religion and community (Thornton et al., 2012, p. 73 and see Table 1 below). Each order conditions actors’ sense making in a particular direction by providing distinct sources of authority, legitimacy, identity and bases of attention, strategy etc. For instance, the market order is faceless, self-

interested and aims to increase efficiency or profit. In contrast, the community order provides a focus on emotional connection, is interested in collective membership and aims to increase the status and honour of members. Thus an actor embedded in the market order has a differing perspective to that of an actor embedded in the community order: they will prioritise, rationalise, legitimise, problematise, act, think and make sense of the world differently because of the value system in which they have been socialised (Friedland & Alford, 1991; Thornton et al., 2012). Where such socialisation into an order is effective, as noted above, “alternatives can become literally unthinkable” (Zucker, 1983, p. 5). In other words, actors can literally not comprehend alternative rationalities, legitimacies, problematisations or sense making because they seem irrational, illegitimate, unproblematic or nonsensical. It is through socialisation that these orders and value systems can become seemingly inexorable and so powerful (DiMaggio & Powell, 1983, p. 148). Thus institutionalists argue that actors can be socialised even to the point of blaming themselves for crimes others have committed against them.

Whilst Friedland and Alford (1991) provide the concept and initial five orders, Thornton (2004) and Thornton et al. (2012) extend the perspective by providing, respectively, the sixth and seventh orders and thus highlighting, as they argue, the sources and value systems for sense making in contemporary society:

Institutional logics represent frames of reference that condition actors’ choices for sensemaking, the vocabulary they use to motivate action, and their sense of self and identity.

(Thornton et al., 2012, p. 2)

Additionally, Thornton et al. (2012, p. 73) conceptualise such a typology into “ideal types” which present the characteristics and distinctiveness of each institutional order. These ideal types are outlined below in Table 1.

Y-Axis:	X-Axis: Institutional Orders						
Categories	Family 1	Community 2	Religion 3	State 4	Market 5	Profession 6	Corporation 7
Root Metaphor 1	Family as firm	Common boundary	Temple as bank	State as redistribution mechanism	Transaction	Profession as relational network	Corporation as hierarchy
Sources of Legitimacy 2	Unconditional loyalty	Unity of will Belief in trust & reciprocity	Importance of faith & sacredness in economy & society	Democratic participation	Share price	Personal expertise	Market position of firm
Sources of Authority 3	Patriarchal domination	Commitment to community values & ideology	Priesthood charisma	Bureaucratic domination	Shareholder activism	Professional association	Board of directors Top management
Sources of Identity 4	Family reputation	Emotional connection Ego-satisfaction & reputation	Association with deities	Social & economic class	Faceless	Association with quality of craft Personal reputation	Bureaucratic roles
Basis of Norms 5	Membership in household	Group membership	Membership in congregation	Citizenship in nation	Self-interest	Membership in guild & association	Employment in firm
Basis of Attention 6	Status in household	Personal investment in group	Relation to supernatural	Status of interest group	Status in market	Status in profession	Status in hierarchy
Basis of Strategy 7	Increase family honor	Increase status & honor of members & practices	Increase religious symbolism of natural events	Increase community good	Increase efficiency profit	Increase personal reputation	Increase size & diversification of firm
Informal Control Mechanisms 8	Family politics	Visibility of actions	Worship of calling	Backroom politics	Industry analysts	Celebrity professionals	Organization culture
Economic System 9	Family capitalism	Cooperative capitalism	Occidental capitalism	Welfare capitalism	Market capitalism	Personal capitalism	Managerial capitalism

Table 1: The Interinstitutional System Ideal Types (adapted from Thornton et al., 2012, p. 73)

The second core tenet of the institutional logics perspective deriving from Friedland and Alford's (1991, p. 256) conceptualisation is that of the explicitly socially constructed nature of institutional orders, logics and rationality (Lawrence et al., 2009; Scott, 1985; Quattrone, 2015). Such an epistemology highlights the "near decomposability" of each order which conceptualises how multiple localised 'logics' can be constructed from either within one single order or across multiple orders (Friedland & Alford, 1991, p. 257). For example, research has highlighted such localised logics as: medical professionalism and business-like health care logics within Canadian healthcare (Reay & Hinings, 2005); trustee and performance logics within American mutual funds (Lounsbury, 2007); editorial and market logics in higher education publishing (Thornton & Ocasio, 1999); social responsibility and market logics in a global brewery group (Christiansen & Lounsbury, 2013); manifestations of market and community logics within Lloyds of London reinsurance trading (Smets et al., 2015); creativity and commercialism logics within a high-street fashion retailer (Jeacle & Carter, 2012) etc. Each of these logics provides actors with a different source of legitimacy, authority, identity and bases of attention, strategy, norms etc. which condition their sense of rationality, of sense making and of belonging (Friedland & Alford, 1991). These logics provide actors with a symbolic

value system which gives meaning to their life, to their choices and frames how they make sense of the world (Fligstein & McAdam, 2012; Thornton et al., 2012, p. 10).

The third and final core tenet of the institutional logics perspective inspired by Friedland and Alford's (1991) social constructionist epistemology is the conceptualisation of these logics as simultaneously material and symbolic. Thornton et al. (2012, p. 10) note that, by "material aspects of institutions, we refer to structures and practices; by symbolic aspects, we refer to ideation and meaning, recognising that the symbolic and the material are intertwined and constitutive of one another." Such a distinction, as outlined below, allows a conceptualisation of how symbolic value systems are translated, rather than diffused, into practice: that logics are "refracted through context and individual experience" (Dacin, Munir & Tracey, 2010, p. 1414). Such a conceptualisation presents a theory of how change and variation can occur within an institutionalised field; since "institutional contradiction is vital" within the logics perspective this provides actors with multiple framings of legitimacy and rationality as they enact symbolic logics in practice (Friedland & Alford, 1991, p. 241; Quattrone, 2015).

By explicitly developing a conceptualisation of society as a socially constructed, material and symbolic and inter-institutional system of logics, Friedland and Alford (1991) set the stage for what would later become one of the most prevalent lenses for exploring organisational action (Greenwood et al., 2008, p. 2). Accordingly, the logics perspective presents a number of contributions that help to theorise the research questions of this thesis. Specifically, outlining how ideas come to be made real in practices and how, once realised, these ideas can influence one's perspective and be used to influence the perspective of others. Accordingly, the following sections detail: (i) how symbolic logics condition actors' sense making, (ii) how actors can use these symbolic logics agentically to condition the sense making of others and (iii) that despite these findings, logics must be continually constructed and maintained in practice.

2.3.2.2 Logics in Action

2.3.2.2.1 Logics Shape Actors' Sensemaking

Firstly, a plethora of research documents the ability of logics in their symbolic form to shape cognition and sense making. Thornton et al. (2012, p. 84) highlight that actors who are embedded in a logic perceive the world through that lens: they actively look for salient aspects of any new situation in relation to their existing understanding, only activating those elements which they see as being salient and ignoring those which they do not. As detailed above, in Section 2.3.1, actors can be socialised into a value system which even makes them believe they are the cause of their own trauma: where such socialisation is successful, actors are unable to activate a sense that their own physical harm is not their fault. Such institutionalisation reflects the history of the logics perspective within Institutional Theory.

Socialisation not only affects cognition but also material practice: where actors make sense of the world in different ways, different outcomes arise as individuals act on these perceptions of legitimate and rational behaviour. For example Lounsbury (2007) details how the symbolic values of trustee and performance logics competed within the mutual fund industry. Under the traditional trustee logic prevalent in Boston, prudence and conservatism were key values of fund managers' actions and thus funds were managed in a passive and restrained manner. However, fund managers on Wall Street did not ascribe to this value system of conservatism and were instead interested in performance and growth. Despite on-going contestation, the New York managers were able to maintain their value system of actively seeking what the Boston managers would describe as 'excessive' growth. Thus the New York fund managers were able to make real their symbolic value system and eventually established not only actively-managed growth funds, but a whole host of varied funds which conflicted with the trustee logic of conservatism (Lounsbury & Crumley, 2007, p. 1003). Here we again see the simultaneously material and symbolic nature of logics; as these fund managers enacted a performance logic in their practices of actively managing funds in New York, their material actions provided a sense of symbolic legitimacy to others who were similarly interested. These practices constructed a value system of active management and seeking

growth which could itself be drawn upon by others to legitimise similar behaviour. In other words the idea becomes institutionalised and can then institutionalise others: convinced of its legitimacy, they too reify this idea in their practices.

Similarly, Rao, Monin and Durand (2003) outline how identity movements affected the practices and outputs of chefs in French cuisine through the institutionalisation of a new logic. By altering chefs' identities through the 'nouvelle cuisine movement', the prevailing symbolic values and material practices of classic cuisine were usurped as chefs identified with the new movement. The 'nouvelle cuisine movement' eventually established itself and altered the sense making of French chefs to abandon classical cuisine and its associated practices in favour of more 'contemporary' values. Again we see actors being convinced of the legitimacy of a certain value system and then enacting these symbolic values in their subsequent practice.

Conversely, Muzio and Faulconbridge (2013) document how the idea of 'One Firm', as a consistent application of practices, failed to materialise as an accounting firm attempted to enter a new Italian market. They document how the practices of auditing within the Italian firms were so ingrained that the 'One Firm' model of standardisation was made sense of with negative connotations and strongly resisted. Local auditors refused to alter their practices despite these institutional pressures and the attempts of such 'institutional entrepreneurs'. Eventually the initiative was scrapped and the accounting firm failed to secure market share within the new market.

Whilst an alternative value system can eventually usurp the institutionalised local logic, as in the first two cases, or ultimately fail to make any impact, as in the third case, such singularity is not always the outcome. Indeed Muzio, Block and Suddaby (2013, p. 703) outline research recognising the coexistence and hybridisation of multiple logics within one profession. Likewise McPherson & Sauder (2013) highlight various logics which coexist within a drug court and which actors can draw on to different degrees, at different times and to different ends. Similarly, Greenwood and Suddaby (2006) outline how, in the 'Big 5' Canadian Accounting

Firms, exposure to multiple logics through clients within one location unexpectedly increased awareness of alternative options, rather than engendering conflicts, and thus reduced the constraining effects of the extant logic. As actors became better at dealing with complexity they became less embedded in the prevailing logic and were more able to consider alternatives as legitimate. Accordingly they were able to interact with actors who were embedded in alternative logics in a more meaningful way since they were more able to understand this alternative perspective.

Whilst such studies highlight how logics shape cognition and how such framing influences practice, they also highlight the socially constructed nature of logics in their multiplicity and variation. Such variation hints at how actor's are not cultural dopes (Seo & Creed, 2002) but instead inhabit institutions (Hallett & Ventresca, 2006) and can actively use their symbolic value systems like a cultural toolkit to their own ends (Swidler, 1986). The following section comments on this notion in more detail.

2.3.2.2 Actors Use Logics to Influence Others

More recent work drawing on the institutional logics perspective has begun to unpack more precisely how it is that symbolic logics come to influence outcomes and how actors use symbolic logics to persuade others to act in the way they desire. Particularly by focusing on individuals 'at the coalface' or 'on the ground' and how symbolic logics are used in the process (Barley, 2008; McPherson & Sauder, 2013 respectively).

For instance, Zilber (2006) documents how actors manipulate symbols and practices to their own ends. She outlines (2006, p. 298) that cultural myths are translated into action in the Israeli high-tech industry by various individuals and highlights that "rational myths [...] should be understood as comprising a "tool kit" (Swidler, 1986): they are rhetorical and symbolic resources that social actors use and interpret dynamically rather than a given and objective reality in an institutional environment." More recently, Zilber (2009) outlines how story telling between members in an Israeli rape-crisis centre acted to translate feminist and therapeutic logics into the lives of individuals. The stories translated these macro-level

institutional framings into sensemaking processes which affected the understandings, and actions, of the other members of the rape-crises centre. Such stories acted as rhetorical devices which were used strategically to persuade and convince others to act in a certain way. Suddaby and Greenwood (2005) also focus on rhetorical strategies and show how these underpin actors' theorisations of appropriate organizational structures through a contested change initiative for the Big 5 Accounting firms. Likewise, Willie Ocasio, a founding father of the logics perspective, recently (Ocasio, Loewenstein & Nigam, 2015) reiterated the importance of communication and language in constituting the material elements of logics in practice. In sum, the value systems of logics can be employed in rhetorical strategies in order to persuade and convince others to act in a manner which existentially or instrumentally benefits the initial actors (Fligstein & McAdam, 2012; Thornton et al., 2012).

McPherson & Sauder (2013) outline this process of persuasion in their ethnographic account of the workings of a drug court. Echoing Zilber (2006) they show how the symbolic aspects of multiple logics are drawn upon by actors like a cultural tool kit. Where successful, actors are able to persuade others to change their position by affecting sense making processes. For example they document how various actors employ the symbolic elements of rehabilitation and criminal logics to influence the decision of the other members by framing the discussion according to these logics. Interestingly they document how actor's who 'hijack' the logic of those they are persuading are seemingly more able to influence the outcome in the direction they desire. Such findings hint at the ability of skilled actors to not only successfully manage multiple logics and understand plural framings, but also to use these framings to persuade others to act in a certain way (Fligstein & McAdam, 2012).

Such skill and capability is also reflected in Smets et al.'s (2015) account of reinsurance trading in Lloyds of London. They theorise a model which explains how actors manage this institutional complexity to their advantage. Firstly such skilled actors are able to *segment* the community and business logics so as to understand the different prescriptions of each. For example, Smets et al. (2015) document how a

broker is chastised in front of his peers for over-favouring a community logic by helping out a friend when the margins and future benefits were perceived as insufficient to justify the deal from a business logic perspective. Secondly, brokers *bridge* between the community and market logics to generate complementarities for both; for example by doing business favours for friends and receiving them in return. Finally, actors fluidly *demarcate* between the logics so as to decide on the relative prominence to give each in each situation; for example, in the example above demarcation had been unsuccessful. They conceptualise these three processes as like separate logics on two sides of a river, with a bridge between them and an elastic band fixed to the middle of the bridge which attempts to prevent actors from stepping off either end and over-privileging one logic over the other. They suggest that such a model explains how these skilled actors are able to successfully manage multiple logics and how such management leads to benefits by sustaining the complementary-yet-conflicting nature of multiple perspectives.

As well as highlighting how logics use actors to their advantage to become real, we see above how actors use logics to their own advantage to gain support. Indeed, skilled actors are able to draw on and work with multiple logics in order to: translate (Czarniawska, 2008); edit (Sahlin & Wedlin, 2008); re-label (Gioia, Corley & Hamilton, 2013; Mazza, Sahlin-Andersson & Strandgaard Pederson, 2005); reshape meanings of (Lawrence, 1999; Rao, 2004; Rao, Morrill & Zald 2000) and transform (Zietsma & Lawrence, 2010) the various symbolic elements of institutional logics into the practices of other actors. Such a dualism occurs from the conceptualization of society as an inter-institutional system and of the material and symbolic nature of reality. This theorisation reiterates the socially constructed nature of rationality and of reality, highlighting that logics are not a pre-existing and objective reality ‘out there’ but must be continually constructed by the actions of individuals.

2.3.2.2.3 Work to Make Logics Real

Whilst the above sections have mostly presented logics as a pre-existing ‘force’ which socialises actors under different rationalities or which are used by actors in rhetorical strategies, this has merely been to outline how they influence actors’ sense making as symbolic value systems which others draw upon and present. These value

systems are socially constructed and are ‘taught’ over time (Zucker, 1977), as governmentality has shown (Miller & Rose, 2008). They do not exist in and of themselves (Czarniawska, 2008). Measuring GDP is not a ‘natural’ thing to do: it is the result of a significant amount of work to problematise and promote certain value systems and maintain them as existing within an assemblage. Similar levels of work are required to make symbolic logics real in practice (Lawrence et al., 2009).

Specifically, this work is undertaken by individual persons in their actions (Lawrence & Suddaby, 2006) and is usually “nearly invisible and often mundane” (Lawrence et al., 2009, p.1). Whilst the symbolic values informing an institutional logic have the ability to influence how actors make sense of the world, logics only exist and persist when they are enacted in practice: when they are material (Lawrence et al., 2009; Quattrone, 2015; Scott, 1985; Thornton et al., 2012). In other words, a market logic only exists when actors enact in material practice the symbolic ideas of the market logic: for example by choosing to focus on maximising profit at the expense of environmental or social considerations. If actors choose instead to focus on environmental or social aims at the expense of profit, then they do not reify the symbolic values of the market logic and it therefore fails to exist in this particular assemblage and moment. Accordingly it then fails to exert symbolic pressures upon others within that particular assemblage.

For instance, Trenk and Washington (2009, p. 237) document how a regulatory body, the AACSB university accreditation and ranking agency, sought to reinforce the symbolic foundations of both the quality of its own accreditation system and also the wider accreditation field in which it was embedded through various discursive mechanisms of self-promotion. Such promotion for instrumental or existential gains is a typical strategy where benefit to one party can occur from persuading others that their sense making is legitimate, or the most rational (Fligstein & McAdam, 2012). However not all the others perfectly “reflected” the aspirations of the regulatory body and alternative forms of accreditation were enacted in some business schools (Trenk & Washington, 2009, p. 255). In other words the AACSB’s coercive power and ability was insufficient in certain assemblages to construct the logic in practice:

in some instances we see reification of the value system, but in others we do not. Whilst they highlight such variation we learn little about what is driving it: about the factors which moderate whether the value system is reified or not.

Building on these ideas, Dacin et al. (2010) theorise the micro-processes through which such construction occurs as the symbolic ideas of logics are made real in practice by individuals. They detail, at an individual level, how institutions come to be constructed in practice and thereby highlight how such variation arises. They show that through the rituals of Oxford University ‘high-dining’ the British Class System is reified in the practices of university students. For example, waiters have been known to chastise new students for smoking since this is not something that they (as members of the ‘elite’ upper class) should be doing whilst dining (Dacin et al., 2010, p. 1408). Such a micro-focus highlights how individuals come to make symbolic logics real through seemingly mundane practices. Additionally it illuminates the vast number of individuals involved in maintaining institutional arrangements and highlights the scope for variation as actors ‘interpret’ these prescriptions. Thus, as symbolic ideas are made real, they are not reflected, but rather: “refracted through context and individual experience [...], they are situated [and] interpreted” (Dacin et al., 2010, p. 1414).

Whilst the above studies highlight an increasing interest in practice and unpacking precisely how, when and why the ideas of logics are made real, we learn little about the factors which drive this interpretation and variation: who ignores the AACSB’s pressures and why? Who would chastise students about dining etiquette and why? Which students would respond to such chastisement and why? A lack of theorisation of this variation parallels the concerns noted above in Section 2.2.1.4. within governmentality.

Such studies also chime with governmentality in terms of the importance of ‘small figures’ and the “nearly invisible and often mundane” but nonetheless essential “work” which actors have to conduct in order to make institutional ideas real (Lawrence et al., 2009, p. 1). Similarly, reflecting governmentality’s interest in

technologies of government, institutionalists are becoming increasingly interested in what they describe as ‘material artefacts’ and their role in the construction of ideas in reality (Czarniawska, 2008; Powell & Colyvas, 2008).

For instance, Gawer and Phillips (2013) highlight the importance of instruments by explicitly suggesting that material artefacts are instantiations of institutional logics. Likewise, Christiansen and Lounsbury (2013) document how actors use a ‘Responsible Drinking Guide Book’ as an artefact around which they can communicate the benefits of social responsibility and market logics. This artefact allows the actors to engage in a form of bricolage to combine the logics in a complementary manner in practice, much like a mediating instrument (Miller & O’Leary, 2007). Similarly, Raviola & Norbäck (2013) outline how an extant artefact, the physical newspaper, was embedded with certain values, like the separation of news and advertising. They document how this artefact acts like a ‘rule-book’ against which the value system of a new logic, an online platform, is compared. Journalists refer back to the physical newspaper in making sense of the new platform and sometimes resist certain practices, like amalgamating news and advertising, because of the pervasiveness of the old ‘rule book’, whilst others only resist in certain circumstances, and others do not. They characterise such variation as being *divergent*, *convergent* or *misvergent*: as being different, similar or wrong (respectively) to the symbolic values of the logic. Again such a typology reflects that noted above: of performativity’s distinction between effective performativity and ineffective performativity. Echoing the above studies, those focused on instruments and how individuals respond to them, find similar levels of variation, but still fail to explain the factors driving this variation.

Whilst these studies highlight variation and begin to unpack how ideas are made real at the micro level, and the important role of instruments within this process (Czarniawska, 2008, p. 775; Powell & Colyvas, 2008, p. 277), they fall short of explaining this variation (Raviola & Norbäck, 2013). Despite highlighting that instruments play a fundamental role in reifying logics, and despite recognising the variations in response to such instruments, we know little about what factors

moderate this variation: what factors cause a response to be convergent rather than divergent or to be misvergent rather than divergent? How can some actors embedded in a logic be convinced that alternatives are legitimate, whilst others are not? We know little about the conditions under which actors react in the desired manner to symbolic influences, and the conditions under which they do not (Espeland & Sauder, 2007, p. 34). Thus whilst the logics perspective provides us with a starting point to understand how actors make sense of attempts to govern their behavior through instruments, it fails to explain the factors which moderate the variation we see in practice. Additionally, whilst it highlights that actors *can* recognise and deal with multiplicity (Greenwood & Suddaby, 2006; McPherson & Sauder, 2013; Smets et al., 2015), it does not explain which actors are likely to do this and why. Why are some actors cultural dopes (Seo & Creed, 2002) whilst others more reflexively inhabit institutions (Hallet & Ventresca, 2006)? How can some actors step out of the framing they are embedded in whilst others become increasingly insular and resistant to alternatives (Lounsbury, 2007; Muzio & Faulconbridge, 2013; Rao et al., 2003).

2.3.3 Summary of Logics, Research Gaps & Research Questions

The above sections detail the history and development of the institutional logics perspective as a lens for understanding how actors make sense of the world and how symbolic ideas are both used to influence others and how they become reified in practice.

Section 2.3.1 outlines the beginnings of neo-institutional theory and highlights its core thesis that rationality is culturally defined: that actors do things because they have been socialised to believe these are rational and not because of some universally defined utility-maximisation function (Meyer & Rowan, 1977). Thus institutional theory argues that actors make sense of prescriptions based on the institutions into which they have been socialised (Zucker, 1987). However, Section 2.3.1 highlights that simply because alternatives are literally unthinkable for some actors, this does not mean such alternatives do not exist. Accordingly, Section 2.3.2 outlines a tangential approach to exploring how actors make sense of their world based on the seminal work of Friedland and Alford (1991).

Section 2.3.2.1 provides an overview of the institutional logics perspective and how it is based on three core arguments: the existence of multiple and competing orders within an inter-institutional system, the socially constructed nature of rationality and the simultaneously material and symbolic nature of logics. Such a theorisation allows for a holistic conceptualisation of society and helps to explain the multiplicity that neo-institutional theory was struggling to deal with. Section 2.3.2.2 outlines a number of these arguments to show such variation and how it is explained by the logics perspective.

For instance, Section 2.3.2.2.1 describes how those existing logics already reified in practices, provide a powerful cognitive framing that conditions how actors make sense of their world. For example, different logics which actors are embedded in influence them to behave differently, perhaps by pursuing aggressive growth strategies rather than passive fund management (Lounsbury, 2007). However such socialisation is never complete and there is always the threat that an actor will abandon a value system in favour of another (Lawrence et al., 2009). Indeed, Section 2.3.2.2.2 highlights the multiplicity that arises as actors work with logics since they are not cultural dopes and can use the symbolic values of logics as rhetorical strategies to help persuade others to act in their interest (Seo & Creed, 2002; Zilber, 2009).

Section 2.3.2.2.3 reiterates that logics must be continually constructed in reality through often seemingly mundane practices; such as reifying the British class system by reminding university students that they should not be smoking during a dinner (Dacin et al., 2010). Such a micro-level focus reiterates the variation and divergence in practices as symbolic ideas are made real. Whether actors ‘skilfully segregate, bridge and demarcate between multiple logics’ (Smets et al., 2015), or ‘temporarily hijack’ the logics of others (McPherson & Sauder, 2013) their work is a translation rather than a diffusion (Czarniawska, 2008; Zilber, 2009) and therefore ‘messy’ (Helfen & Sydow, 2013) relative to the symbolic ideas of logics. In other words, logics are not directly reflected in practice but are rather “refracted through context and individual experience [...], they are situated [and] interpreted” (Dacin et al.,

2010, p. 1414) and “*actively* reshaped along the way” (Zilber, 2006, p. 282, emphasis added). For instance they can be convergent, divergent or misvergent with respect to the symbolic values inherent in the logic (Raviola & Norbäk, 2013).

However, we know little about what drives such variation. The complex relationship between material instruments and institutions (Dover & Lawrence, 2010) remains understudied (Lawrence et al., 2013; Smith, 2010; Thornton et al., 2012) and much remains to be done (Czarniawska, 2008; Jones & Massa, 2013; Lawrence et al., 2013, p. 1028; Powell & Colyvas, 2008). For instance, whilst we know that convergence, divergence and misvergence occur (Raviola & Norbäk, 2013), we lack understanding of what factors influence the degree to which they occur (Espeland & Sauder, 2007, p. 34).

Such a critique parallels that presented in Section 2.2.1.5 in relation to the degree of effective performativity: we know that variations occur as actors respond to instruments which attempt to reify ideas in practice, but we know little about what factors moderate such responses. What causes actors to be embedded in a logic to the point where alternatives are unthinkable or whether they are open to alternatives? What factors moderate whether they respond convergently, misvergently or divergently? We know little about why some actors resist in the face of alternatives (Muzio & Faulconbridge, 2013), whilst others are able to recognise the legitimacy of alternatives (Greenwood & Suddaby, 2006). If variation is driven by the logics in which actors are embedded, then we need to understand how actors are convinced of the legitimacy of alternatives and what convinces them to ‘step out’ of the logic in which they are embedded in order to enact such variation. Such questions are posed explicitly by the third research question:

Research Question 3: How can actors ‘step out’ of one logic and come to recognise the legitimacy of an alternative?

Having now outlined governmentality and the institutional logics perspective to begin an analysis of the moderating factors upon the effective performativity of a

mediating instrument, the following section comments on their theoretical, empirical, practical and philosophical compatibilities before the final section summarises the holistic framework and reiterates the positioning of the research questions within the relevant gaps.

2.4 On the compatibilities between these theories

Whilst the previous sections have proposed governmentality and the institutional logics perspective as a compatible combination to explore governing, they have remained silent on the philosophical compatibility between these theories. This has been in an effort to provide clarity on the theoretical ideas before delving deeper into the philosophical technicalities of each theory. Much work in each theory draws on notions from the other, even to the point that “logics” are explicitly part of the theoretical constructs in governmentality-inspired studies (see, for example, Jeacle & Carter, 2012, p. 745) and “governmental programmes” are explicitly noted in institutional theory (see, for example, Greenwood et al., 2008, p. 6). Indeed, as Miller and Power comment (as interviewed by Arjaliès & Raynard, 2014), the “commonalities seem obvious to us” between governmentality and institutional theory. However it is worth more formally and explicitly outlining how these theories are compatible in terms of research interests and philosophical positions before continuing.

Both theories have a defining interest in control. Governmentality is interested in how control is manifested; in how “socially legitimated authorities [...] interfere in the lives of individuals.” (Miller & Rose, 2008, p. 1). Whilst interested more broadly in how actors make sense of the world through culturally defined value systems, institutional theory is likewise interested in how such systems “act as mechanisms of social control” (Lawrence et al., 2009, p. i). Indeed, Fiss (2008, p. 189) highlights that “[f]rom its inception, the institutional tradition [...] has been informed by themes of control and coordination” Whilst the focus differs, particularly as theories expand and travel, each has a premise of exploring and explaining the conditions, causes, effects and processes of how actors come to act: and how non-local actors attempt to interfere in this process.

Similarly, both theories share an underlying social constructionist perspective. That is, they are both interested in unpacking how a certain phenomena has come to exist and sustains its existence (Hacking, 1991). For example, governmentality assumes that “‘problems’ are not pre-given, waiting there to be revealed. They have to be constructed and made visible” (Miller & Rose, 2008, p. 14). Likewise, institutional logics are “socially constructed” (Thornton & Ocasio, 1999, p. 804) and “in spite of the appearance of stability and many stabilizing mechanisms, among which is the emergence of institutions, the reality is under constant construction.” (Czarniawska, 2008, p. 773) Much work goes into problematising and governing or constructing and maintaining (Lawrence et al., 2009; Miller & Power, 2013). Despite this, neither theory adopts a fully Latourian analysis to explore how neo-liberalism or a market logic are constructed, but has rather been more interested in how these ‘things’ influence once they have been constructed to a certain degree in certain assemblages. In other words, both theories take for granted that certain things have been constructed within an assemblage and to some extent therefore ‘exist’ within the realms of the particular study. Such a position perhaps reflects the critique of Elder-Vass (2012) outlined in the Methodology chapter which details how many constructionists are happy to take for granted the reality of certain ‘things’: neo-liberalism or a market logic for example. This thesis also adopts such a position: it is rather more interested in the effects of certain value systems that have been partially constructed within an assemblage, rather than its construction per se (see Section 3.2 for more details).

Further compatibility is highlighted in the reflection in both theories of a distinction between ideas and practice. As outlined in Section 2.2.1.1 governmentality distinguishes between the ideas of value systems: the “high level discourses that frame and legitimate” (Thomson et al., 2014, p. 454), and practices: the “humble and mundane mechanisms by which authorities seek to instantiate government: techniques of notations, computation and calculation; procedures of examination and assessment” (Rose & Miller, 1992, p. 183). Likewise the institutional logics perspective distinguishes between the abstract ideas of value systems: distinct logics

which are “frames of reference that condition actors’ choices” (Thornton et al., 2012, p. 2), and practices: “the purposive action of individuals [...] much of it nearly invisible and often mundane, as in the day-to-day adjustments, adaptations, and compromises of actors” (Lawrence et al., 2009, p. 1). Similarly, both theories note the “constitutive” relation (Greenwood et al., 2008, p. 31; Rose & Miller, 1992, p. 175; Thornton et al., 2012, p. 10) between ideas and practice: that they are irreducible and “intimately and intricately intertwined” (Miller & Rose, 2008, p. 20).

Having briefly touched upon the philosophical roots of each theory and their commonalities, this thesis thus hopes to contribute to both theories by drawing on their complementary aspects (Miller & Power, 2013). Specifically where the thesis contributes, and to which research questions, is summarised in the closing section of this chapter.

2.5 Concluding Remarks

This chapter details a conceptualisation of how contemporary governance is effected and how actors might make sense of such attempts. It provides an overview of governmentality and the institutional logics perspective in order to theorise such research interests. Finally, it briefly argues on their compatibility in terms of philosophical underpinnings and research interests. In closing it seeks to summarise these literatures in order to highlight the research gaps into which the research questions of this project fit and to provide a holistic overview of the theoretical framework which will inform the empirics.

As Section 2.2 outlines, governmentality conceptualises contemporary control as being constituted through mediating instruments (Miller & O’Leary, 2007). However, as detailed in Section 2.2.1.6, such studies have often taken governance as a homogeneous outcome; yet we know that reality is multiple and full of variation, as demonstrated by sections 2.2.1.4 and 2.3.2.2. Thus we need to unpack the process of governing through mediating instruments in more detail at the individual level in order to explain what drives such variation (Bourdieu, 1991; MacKenzie, 2007; Revellino & Mouritsen, 2015; Thomson et al., 2014).

In order to unpack such a process, Section 2.2.1.5 provides a typology by which we can categorise such variation as degrees of ‘effective performativity’ (MacKenzie, 2007) in response to mediating instruments. This categorisation mirrors the divergence, convergence and misvergence typology employed by Raviola & Norbäck (2013) which also demonstrates multiplicity as ideas and values are translated into practices. Thus the first and second research questions come to ask how actors respond to a mediating instrument, and if their responses do indeed reflect varying degrees of effective performativity, then what factors moderate this? What causes the mediating instrument to be able to effectively perform the value system which it seeks to in some instances, and fail to in other instances? How can we explain such variation? More formally, the thesis asks what are the factors which moderate whether a mediating instrument engenders effective, generic or counter-performativity.

Research Question 1: How do actors respond to a mediating instrument?

Research Question 2: What factors moderate actors’ responses to these instruments?

In order to answer these questions a second lens is required to theorise how actors make sense of things since governmentality does not provide a conceptualisation of cognitive sense making which helps explain varying degrees of performativity. Section 2.3 documents the institutional logics perspective as one such theory of sense making arising from culturally constructed symbolic values. The institutional logics perspective also highlights that much variation arises in practice (Friedland & Alford, 1991; Thornton et al., 2012) and that, accordingly, value systems are not always enacted across the whole assemblage and alternatives can be made real: that variations occur (Trank & Washington, 2009). Likewise, it details that individuals must act to make these value systems real (Lawrence et al., 2009) and thus such variation is explained by individuals’ attempts to convince others to act in a desired manner (Zilber, 2009), which can occur to varying degrees of success (Dacin et al., 2010; Raviola & Norbäck, 2013). Whilst the logics perspective is not as nuanced as

governmentality in its theorisation of the role of mediating instruments, it does acknowledge the fundamental role instruments play in making real these symbolic ideas (Christiansen & Lounsbury, 2013; Czarniawska, 2008; Gawer & Phillips, 2013) and which, again, occur to varying degrees of success (Raviola & Norbäk, 2013). Despite learning that there is such variation, and that it occurs at the individual level, these studies again tell us little about what drives the variation: what factors moderate whether the ideas of a symbolic value system are made real in practice, whether they are adapted or whether they are ignored and something else enacted instead.

Thus whilst the logics perspective provides a starting point from which to analyse how actors make sense of attempted governance through mediating instruments, it cannot fully answer the first two research questions. It has yet to consider what factors moderate the construction in practice of logics: what factors moderate the effective performativity of a mediating instrument. For instance the logics perspective argues that actors make sense of the world according to the logics into which they have been socialised (Thornton et al., 2012; Zucker, 1983). Such an approach would suggest that we can explain the effective performativity of a mediating instrument by the logics in which actors are embedded. Yet we know that actors are not fixed into one logic (McPherson & Sauder, 2013) and that actors can use logics (Smets et al., 2015) to their own accord: that logics are much more fluid (Quattrone, 2015). Hence we see great variation and multiplicity rather than actors either enacting a 'pure' logic, or not: i.e. simply the polar extremes. Indeed we see much variation between these poles (Dacin et al., 2010; Lounsbury, 2007; Raviola & Norbäk, 2013; Smets et al., 2015; Zilber, 2006). Again however, the logics perspective has yet to theorise how such variation occurs: how do actors 'step out' of the framing in which they are, at least somewhat embedded, and become convinced by the legitimacy of alternatives? How do they 'bridge' from one framing to another? In other words, understanding the relationship between the moderating factors is important for understanding how dual value systems are sustained and enacted in practice.

Research Question 3: How can actors 'step out' of one logic and come to recognise the legitimacy of an alternative?

In sum these three research questions seek to unpack the process by which governing occurs at the individual level: specifically enquiring as to what factors moderate effective performativity and how we can theorise these factors in such a way so as to explain multiplicity. The holistic framework highlights that ideas (which can be considered as governmental programmes or symbolic logics: see Section 5.2 for a fuller explanation) are embedded into (mediating) instruments which are translated into practice in an attempt to govern and control (see sections 2.2.1.2, 2.2.1.3 and 2.3.2.2). Furthermore, the framework proposes that variation arises in practice and thus we cannot take for granted governance as an outcome but should explore it as a process (see sections 2.2.1.4, 2.2.1.5 and 2.3.2.2.3). In exploring this process, the framework suggests that variation arises because of the multiple logics in which individual actors are embedded (see section 2.3.2.1). Yet more recent work (see section 2.3.2.2) highlights that the logics perspective fails to theorise what drives the variation that we observe in individual practices (again see sections 2.2.1.4, 2.2.1.5 and 2.3.2.2.3): it suggests that rather than individuals being embedded in different but distinct logics, that one individual can be embedded in multiple logics (see Section 2.3.2.2) and thus such variation occurs. Yet, as highlighted in Section 2.3.3, whilst the logic perspective thereby helps to theorise the factors which moderate effective performativity, it has yet to theorise how actors are able to 'step out of' one logic and work with multiple logics and thus is still unable to fully explain the variation expected and observed empirically (see section 4.3.4).

As such, this thesis seeks to unpack governance as a process rather than an outcome (Moll & Hoque, 2011). Accordingly the thesis contributes by developing understanding in both governmentality and the institutional logics perspective of how abstract ideas come to be made real and the factors which drive variation in this process (Bourdieu, 1991, p. 73; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Raviola & Norbäck, 2013; Revellino & Mouritsen, 2015, p. 47; Thomson et al., 2014, p. 471).

Having outlined the theoretical framework, compatibility between the chosen theories, the research gaps and associated questions, the following chapter turns to outline how such questions were answered.

Chapter 3: Methodology

3.1 Introduction

[...] the selection of an appropriate research methodology cannot be done in isolation of a consideration of the ontological and epistemological assumptions which underpin the research in question.

(Ryan et al., 2002, p. 35)

The previous chapters present *what* this research is about and *why* it is important. Accordingly, this chapter outlines *how* it was conducted. In so doing it outlines the validity of the research questions, methods and the compatibility between these so as to document a coherent research project that makes a valid contribution to current knowledge. Initially it focuses on what we can consider as ‘knowledge’ in the first place: in other words it explores the philosophical underpinnings that inform the ontological and epistemological position of this piece of research. The purpose of this is to make explicit the assumptions about the world that inform this thesis and classify it within a certain ‘paradigm’. As Burrell and Morgan (1979, p. 24) highlight, and as documented above within institutional theory, in a thoroughly non-trivial sense: “[t]o be located in a particular paradigm is to view the world in a particular way.”

Firstly the chapter outlines the ontology and epistemology underpinning constructionism: which, as above, provides the paradigm in which this thesis is situated. This section begins with an overview of the ontological positions of nominalism and realism before summarising more recent philosophical contributions which suggest that either extreme is untenable (Elder-Vass, 2012). Instead it presents a position which moves beyond the threat of solipsism in nominalism and the aversion to value in realism by positing that despite existence preceding essence (Sartre, 1943), objects exist as materially real and such reality places *some* constraints upon what essence human actors are likely to ascribe to them: thus a ‘table’ could be constructed as a ‘desk’, ‘art’, ‘a weapon’, ‘kindling’, ‘a children’s den’ or ‘a door barricade’, but *not*, in any widely-agreed and meaningful sense, as a ‘light bulb’, ‘guitar’, ‘parachute’ or a ‘pet dog’. Such a position can be described as realist in recognising materiality and nominalist in acknowledging that such objects

are not fixed and are affected by our interaction with them (Elder-Vass, 2012). This chimes with governmentality and institutional theory since both acknowledge variation as actors interpret and interact with objects (neo-liberalism or the market logic, for example), but both nonetheless assume these objects are already (at least partially) constructed, 'real' and as having material implications for actors. Neither is particularly interested in how these objects were constructed per se, but are more interested in the secondary constructions that occur with and around such objects. Thus it is argued that despite both theories being constructionist (see Section 2.4 above), they both, perhaps inadvertently (as Elder-Vass, 2012 argues is common), theorise these objects as materially real and 'pre-existing'.

Having outlined such an ontological position the following section then highlights the associated epistemology as interested in unpacking how such understandings come to exist and what effects they have. Accordingly this work ascribes to an anti-positivistic (Burrell & Morgan, 1979, pp. 5-6) epistemology which is interested in explaining the phenomena in its situated and contextualised existence in the real world: to interpret it, rather than reducing the explanation to 'causal explanatory factors'.

Before moving on to the research methods, a brief interim section reflects on some of the criticisms of constructionism and what its aim is under such ontological and epistemological assumptions. Particularly it discusses that if we assume there is no 'universal truth' then there is a threat that all 'truths' are equally valid. In response to this the section outlines how we therefore must be cognisant of morality and humanism in social science research in order to re-present research findings in a meaningful way.

Having presented and discussed the methodological considerations, the chapter proceeds to outline the methods employed: how the project was designed, what methods were employed, how the data was collected, how it was analysed and how it was theorised. Additionally, each section provides an overview of alternative approaches and justifies the chosen option from these alternatives. This section

firstly outlines how a case study was selected as the main research design. Whilst ethnographic work, phenomenological interviewing or documentary analysis would also have proved interesting designs, a case study was selected given it incorporates elements of each of these whilst also providing a framework which seemed best suited to approach the research questions. Additionally, this section repeatedly notes the influence of pragmatics and the practicalities of gaining, and sustaining, access to a case site. Despite such an influence, the section argues that the approach is still appropriate because it allows flexibility for the research questions themselves to become fixed over a longer period of time; rather than right at the outset which may have caused methodological difficulties.

Following an outline of the adopted research methods and explanation of how they were coordinated and conducted, the next section documents the technicalities of both analysing and collecting the data. Specifically it documents how the data was coded and theorised under the 'Gioia method' (Gioia et al., 2013) of thematic coding into 'first order codes' which are collated into 'second order categories' and then 'third order themes'. Whilst it remains difficult to record the actual process by which theorisation occurred, outlining the steps taken and the researcher's concerns during these steps at least helps to partially outline how the uncodifiable "creative leap" occurs between coding and theorising (Langley, 1999, p. 691). Following this the section turns to outline how the data was collected over a period of three phases and how the data was theorised abductively: again thereby helping to outline the process of analysis and theorisation as well as justifying the theories selected (and those rejected) throughout this process. Additionally, it justifies and explains the initial focus on accounting as a subject area, and specifically performance appraisal, before highlighting the relevant decisions which informed the research interests after each phase of data analysis. In closing, this section explicitly justifies the use of governmentality and the institutional logics perspective since they seem to fit the empirics whilst at the same time providing an opportunity to themselves be expanded by the empirics.

In sum, this chapter highlights the methodological considerations underpinning this research and demonstrates how the adopted approach is consistent with these considerations and is appropriate for answering the posed research questions. As such, it provides an extension to the earlier chapters by outlining *how* the research was conducted (having outlined *why* it was needed in the first place in the preceding chapters, and *where* it was conducted in the following chapter).

3.2 Philosophical Considerations

3.2.1 Ontology

First, there are assumptions of an ontological nature – assumptions which concern the very essence of the phenomena under investigation. Social scientists, for example, are faced with a basic ontological question: whether the ‘reality’ to be investigated is external to the individual – imposing itself on individual consciousness from without – or the product of individual consciousness: whether ‘reality’ is of an objective nature, or the product of individual cognition; whether ‘reality’ is a given ‘out there’ in the world, or the product of one’s mind.

(Burrell & Morgan, 1979, p. 1)

Ontological concerns are directed towards what can be said to exist, what is ‘real’ and whether existence precedes essence (Sartre, 1943) or vice versa. To provide an overview of these concerns it is perhaps helpful to distinguish between two classically opposing positions: those of *realism* and of *nominalism* or *idealism*. These two approaches delineate distinct approaches to understanding what is real and, therefore, where the focus of research should lie and what format it should take.

Traditionally, the approach that reality is ‘out there’ is associated with realism, which argues that essence precedes existence: that “there exist ‘naked truths’; truths to which one has direct and unmediated access, and which, once accessed, put an end to discussion.” (O’Neill, 1995, p. 104 as cited by Elder-Vass, 2012, p. 243; see also Ashman & Barringer, 2005, p. 55) Realism is thus “the theory that universals exist independently of the human mind *and that the essences of things are objectively given in nature.*” (Stokes, 2004, p. 216, emphasis added) Realism is a “belief in the real, true essence of things, the invariable and fixed properties which define the

‘whatness’ of a given entity” (Fuss, 1990, p. xi). Thus neo-liberalism, under a realist view, is a natural outcome and “has an existence which is as hard and concrete as the natural world.” (Burrell & Morgan, 1979, p. 4) Accordingly, realists are interested in testing the causally significant features of a reality which is already divided up (Devitt, 2008, p. 375 as cited by Elder-Vass, 2012, p. 131). As such they ask questions about, for example, whether neo-liberalism improves global wealth, whether it improves trade, whether firms perform better after the introduction of a performance measurement system or how a performance measurement system can be improved. Such a perspective takes neo-liberalism as given, as inevitable and unchangeable: as part of the nature of things, people or society (Hacking, 1999, p. 35).

Nominalism, in contrast, takes an entirely different approach. Nominalism is the theory that reality is precisely divided up and constituted by our categories: “language and our use of it, far from simply describing the world, both constructs the world as we perceive it and has real consequences” (Burr, 2003, p. 46). It suggests that there is nothing ‘inevitable’ or ‘natural’ about these categories, forces, descriptions, beliefs etc. and instead argues that they are ‘socially constructed’ and can therefore be changed and could have been something different in the first place (Hacking, 1999; Ryan et al., 2002, p. 86; Sismondo, 2004, p. 61). “ICBO! It Could Be Otherwise!” as Steve Woolgar (2015) puts it.

Thus nominalists seek to deconstruct the reality that has been created to show how it has come to be and how it might be different. In other words nominalism perceives ‘reality’ as much more malleable and as created from ‘within’. Thus reality is not determined by the external objects which we interact with: neo-liberal behaviours like profit maximisation, the laws of supply and demand or ‘the invisible hand’ of the market are not natural outcomes but have instead been made, been constructed. Constructionists are interested in how such assemblages have been made, their effects and in deconstructing them. Accordingly, they are interested in different questions than realists, such as, for example: how did neo-liberalism come to be so

pervasive, how does it influence actors and gain such a stronghold, what effects do performance appraisal practices engender, how do people respond to them?

Such ideas of separation between internal or personal reality and an external reality come from the German Idealism of Kant and Husserl. They argue that we always interact with objects through our senses: for instance we might feel like we are moving forward when on a train, but in ‘reality’ it might be that the train next to us is moving backward. Thus, Kant suggests a fundamental distinction between the ‘external’ world (the *noumenal* world) and the ‘internal’ world (the *phenomenal* world) in his notion of ‘transcendental idealism’. He argues that we cannot ever know what the objects (in the noumenal world) we perceive and talk about (in the phenomenal world) actually look like because they are always interpreted through our senses: thus what the object actually is could be different to what our mind tells us we see. Thus the focus, Kant argues, should be on the ‘mind’ itself since “reality is a concept which is *constructed* [by the mind] rather than *discovered*” (Ryan et al., 2002, p. 15, emphasis in original). Rather than investigating causally significant aspects of the underlying entity behind an appearance (the noumenal world), we should instead focus on the phenomenal world: the “lived-in world of experience” (Burrell & Morgan, 1979, p. 243). Under such a view research is interested in how individuals make sense of and interact with, for example, a performance appraisal practice, rather than whether it has certain causal effects.

The progression of this view later led Husserl to conclude that the external world is merely “an artefact of consciousness: phenomena are shown to be willed into existence” and thus we can ignore it (Burrell & Morgan, 1979, p. 233). In effect, one can “bracket off the question of reality,” that is, of the underlying reality of the noumenal world, and ignore it: bypassing concerns of its reality and move straight, and solely, to the phenomenal world (Burr, 2003, p. 90).

However, if we ‘bracket off’ the reality of the noumenal world altogether, we begin to ‘sail dangerously close to the reef’ of solipsism (Sartre, 1943). If we cannot ever know the noumenal world external to our perception, then there is a possibility that it

might not even exist at all. Thus the argument arises that a bathroom constructs itself only when we open the door and perceive it, and that only the all-perceiving eye of God constructs reality when we are not literally perceiving something (Stokes, 2004, p. 95). The complete and extreme scepticism of solipsism leads to the rendering of research as pointless: why would one engage in the efforts of writing, discussing or researching if everything were just a figment of their imagination? Solipsism leads to a dead-end. How, then, to get around it?

More recent philosophical enquiries have focused on the way in which we experience the noumenal world, suggesting that it is always through language, discourse or rhetoric in their broadest senses (Heidegger, Sartre, Foucault for example). Drawing on Fichte's inspiration from Husserl (and later on Heidegger and then Sartre), the phenomenological movement conceptualises how individual consciousness is projected onto the external world, which in turn projects back onto individual consciousness (Stokes, 2004, p. 148). Thus a conceptualisation of the existence of the noumenal world is linked again with our perceptions of it but mediated through discourse and language: thus it is in the study of linguistics that we can understand phenomenal reality without worrying about the possibility of an 'imagined' noumenal reality.

Under the dualism of noumenal and phenomenal worlds proposed by Kant, we invite such a 'radical' form of constructionism as to discuss *everything* being socially constructed through discourse. As Elder-Vass (2012, p. 246, emphasis in original) notes:

With false hope of a firm foundation gone, with the world displaced by worlds [...] with substance dissolved into function, and with the given acknowledged as taken [...] Now the only worlds we can know are, in every respect, the products of social construction [...] for example, scientists may make the very reality they believe they are studying, and now, for example, "the world is material only because we think it is" (Gergen 1999: 9).

However such radical constructionism through discourse under a neo-Kantian perspective poses a number of problems (Elder-Vass, 2012; Smith, 2010) and causes conflict with a number of other schools of thought, particularly in relation to

materiality. For instance, there is no discursive aspect of physically banging a table (Edwards, Ashmore & Potter, 1995) or accidentally tripping over a rock (Collins, 1990), yet these events are still experienced and still happen.

Elder-Vass (2012, pp. 239-250) argues that this neo-Kantian dualism between the noumenal and phenomenal is untenable and seeks to move beyond it to explain actions and events that also occur outside of discourse. He highlights the problem of continuing a dualism between *natural* and *social*, or *material* and *mind*, by noting the socialness of material objects, and the materiality of social objects, suggesting instead that we must recognise the existence of one ontological world which contains both material and social dimensions simultaneously. For example he highlights the implicit recognition of the interplay and coexistence of material and social aspects in constructionist research; since, to conduct viable research, there must be some ‘real’ external world to interact with, including oneself, pens, paper, laptops, other people, emails etc. He concludes that:

[...] the real world, though it is often referred to as the outside world, does not end at our skins or at the boundaries of our brains [...] Our every thought, our every sensation, is part of one and the same real world as the things that prompt them. We can know about the real world (not some dualistically isolated noumenal world) because we are part of it (Smith 2010: 171).

(Elder-Vass, 2012, p. 247, emphasis in original)

Thus, he adopts Searle’s (1997, p. 104) assertion that “[t]here is no phenomenal world and hence no noumenal world. There is just the one world we all live in.” This “one world” is realist in the sense that it contains material objects which exist outside of our own discourse, but nominalist in acknowledging that such objects and our understanding of them can be altered and indeed depend upon our practices. As Hacking (1999, p. 22) argues, Searle’s (1995) point is that objects which are constructed can exist and influence others but are still contingent on human practice: “[t]he rent you pay is all too objective (and in the world, as I put it) but requires human practices in order to exist [...] without human subjects and their institutions there would be no such object as rent.”

Ascribing to such a position reflects the theorisation within governmentality and institutional theory that neo-liberalism or a market logic, for example, 'exist' as real objects we have to deal with whilst at the same time recognising that they are contingent and decidedly *unnatural*: that they are constructed. It simultaneously recognises the social and material of the world which we inhabit, make sense of and interfere with. It acknowledges the materiality of the world (for instance in the performance measurement practices which constitute a neo-liberal agenda) and the existence of constructed objects (neo-liberalism itself) which we cannot necessarily ignore, but at the same time which we can resist, alter and do things with: thereby reflecting the nominalist perspective that existence precedes essence and that humans make a choice at every turn, even with a gun pressed to their head (Stokes, 2004, p. 153 commenting on Sartre 1943, 1948). Indeed, Smith (2010) and Elder-Vass (2012) argue that this is the ontological position that most constructionists have inadvertently adopted all along.

Similarly, it is this position that this research project likewise adopts. If we ascribe to this ontological position then, what sort of knowledge can we hope to learn about? The following section outlines this, the associated epistemology.

3.2.2 Epistemology

Given that research is fundamentally about the discovery, interpretation and communication of new knowledge there is still little agreement about the source of knowledge itself.

(Ryan et al., 2002, p. 7)

Epistemology is concerned with what we can know; in other words, what is knowledge. Once we have outlined what we believe to be 'reality', that is, our ontological position, we can move on to epistemological concerns about how to gain knowledge about that reality (Ryan et al., 2002, p. 35). Thus, the two are clearly linked and often feature typical approaches, although that is not to say that untypical approaches are necessarily incompatible, merely that they are untypical (Crotty, 1998).

Burrell and Morgan (1979), following many others, distinguish between ‘positivistic’ approaches and what they term ‘anti-positivistic’ approaches to discovering knowledge about a phenomena. Positivism is traditionally associated with a realist ontology: the existence of an external world which has underlying characteristics which are unaffected by our classifications or existence. Positivism is closely associated with the ‘natural’ sciences, namely: chemistry, physics, logic and mathematics³, and the view that ‘science is the final arbiter of truth’ (Quine, 1960). Positivism focuses the researcher on the ‘external’ world and attempts to reduce the influence of the researcher, or other ‘social’ forces, to discover underlying ‘laws’ which, it is argued, form a superior form of knowledge to that posited by religious faith or philosophy (Hume, 1739). Positivism is also interested in reducing statements about what *is*, from what *ought to be*. In other words, it sees values as irrational and seeks to eliminate them in favour of ‘facts’ we can ‘prove’ (Hume, 1739). For example, a positivistic approach to the research interests of this thesis might enquire as to whether or not performance appraisal practices improve organisational performance, how such practices can be enhanced, whether they enhance global wealth etc.

However, anti-positivists, as Burrell and Morgan (1979) describe them, argue that such an external ontological position and an aversion to values causes serious problems (Hacking, 1999). Anti-positivists criticise positivists for failing to acknowledge the influence of discourse and rhetoric on actions and beliefs, and for assuming reality is fixed and represents natural distinctions in the world. For example, anti-positivists take seriously the idea that the colour of one’s skin, religious beliefs or genital make-up somehow created a law, a quite literal, natural, upholdable and universal rule, which says that some human beings are inferior to others.

³ Note that whilst traditionally associated as a positivistic natural science, parts of the study of biology appear to explicitly have much less in common with physics and chemistry and more with the ‘social’ sciences’ non-linear methodology (Burns, 2015). Likewise, Latour and Woolgar (1979) highlight the construction of positivistic scientific facts as involving as much contingency and work as ‘social’ facts.

Similarly, anti-positivists' argue that positivists' aversion to values and subjectivity does not mean there is no subjectivity within their research. For instance, anti-positivists argue that data can *never* be devoid of value because it is an inherently socialised output; data is never a given and is instead attributed by human beings: a person (or persons) must record stock prices and people experiencing diseases, and the classification of something as *X* or *Y* is not an easy one as feminists and actor-network theorists have repeatedly highlighted (see, for example, Butler, 1993 on intersexed individuals, or Timmermans, 2006 on suicide). Indeed, as anti-positivists highlight, the etymology of the word 'data' comes from the Latin *datum* – literally 'to attribute'; any and all data are mediated by the multiple subjectivities of humans (Quattrone, 2014).

Positivist research is thus critiqued for failing to acknowledge and take responsibility for the effects it causes, particularly in unquestioningly reproducing the status quo, and is criticised for being open to immoral uses and being sold to the highest bidder (Fuller, 2006, p. 84). The ontological underpinnings of positivism, it is argued, are incompatible with social phenomena and rendered rather useless in social science. Rather than seeking to eliminate other factors and reduce phenomena down to some underlying rules, anti-positivists argue that it is precisely these other factors that we should focus on during research; the point is to develop an understanding of how things happen in the real world: and happen because of the internalised meaning making of individuals within a local context. As Latour says, in order to better analyse, one must provide more description; a detailed description of the phenomena is the best kind of analysis (Latour, 2005, p. 137).

Thus anti-positivists argue for a situated focus on all the factors influencing the phenomena. The aim is not to generate results which can be replicated and which detail underlying laws, but rather to provide a localised explanation of the phenomena which draws heavily on the entire reality as constructed by the participants (Burrell & Morgan, 1979, pp. 5-6; Crotty, 2004; Kemp, 2015). Because meanings 'make' the world, an anti-positivist approach analyses these meanings, how they have come to be and with what effect. It seeks to show how things have

come to be as they are and thus how they might have been different. This focus on meanings argues for an approach which ‘gets inside’ the phenomena and studies it and its relations in a relatively large amount of detail in order to generate ideographic understanding (Burrell & Morgan, 1979, p. 7).

The subjectivities of anti-positivistic research are often criticised by those adopting more ‘scientific’ approaches (who often ignore the multiple subjectivities implicit in data, conducting research, producing research, consuming research etc.), yet, for an anti-positivist, this is the ‘truest’ form of knowledge we can generate about social phenomena; it is by (re)interpreting it and re-presenting it that we can generate interest between the involved parties (Quattrone, 2004, 2006). As Ryan et al. (2002, p. 87) note: “[s]uch research enables us to interpret (that is, understand) management accounting as a social practice.” The point, indeed, is to understand management accounting and the role it plays in constructing reality.

However, if anti-positivists reject the notion of universal truths, an aversion to values and a search for underlying laws and replicability, how then should they present their research? From what position of authority do they speak? Ultimately, how can we judge which knowledge is ‘true’ or ‘better’ if we ascribe to the notion that all knowledge is constructed?

3.2.3 On the Aims & Criticisms of Constructionism

If all knowledge, and indeed reality, is socially constructed, what can we take to be true? Many adopt a pragmatic approach; for example, Elder-Vass (2012, p. 257) argues that ‘true’ knowledge is not a Platonic concept of *justified true* belief, but rather those beliefs which are, or have been, obtained by methods which are “socially authorised.” Latour and Woolgar (1979, p. 296) follow a similar argument and argue that accepted ‘true’ reality “becomes that set of statements considered, for the time being, too expensive to change.” Likewise, Hacking (1999, pp. 68-73) draws on Andrew Pickering’s (1995) *Mangle of Practice*, to highlight that another definition is one of *robust fit* between: (i) the theory of the phenomena, (ii) the data itself, (iii) the theory of the apparatus used to investigate the phenomena and (iv) the physical make-up of the apparatus itself. Hacking (1999, p. 73) argues:

Before a robust fit has been achieved, it is not determined what that fit will be. Not determined by how the world is, not determined by technology now in existence, not determined by the social practices of scientists, not determined by interests or networks, not determined by genius, not determined by anything.

As some critiques of constructionism have highlighted (c.f. Elder-Vass, 2012; Parker, 1998; c.f. Smith, 2010), whilst deconstructing these truth claims has emancipatory potential, it also poses several problems: namely the relativism that it proposes. Whilst interested in deconstructing the status quo, constructionists are often criticised for advocating relativism by virtue of their ontological position; all knowledge is a construct and therefore no one, including constructionists, is in much of a position to suggest which form of knowledge is ‘best’. Whether ‘extreme religious beliefs’ are better than ‘scientifically proven facts’ is a difficult question to answer whilst staying strictly true to the ontology of a constructionist approach.

Additionally, if reality does not exist ‘out there’ and is only an internalised construction based on shared meanings, which we can only re-present in another construction and which has no higher basis for claiming truth, what then, is the point of conducting such research? The point, as implied above, is for emancipation and a concern for sustaining humanism within science. Constructionist work seeks to deconstruct: to show how things are not inevitable. Whilst it is relativist in the sense that it shows all knowledge to be socially constructed and, thus, equally ‘true’, this is not to say that the outputs of constructionist work cannot be used with moral and humanist (or amoral and anti-humanist) concerns in mind.

Quattrone (2004, 2006) highlights the point of case study research under these ontological and epistemological positions which prevent the representation of some ‘out there’ reality. Instead we must fully embrace the multiple worlds, times and spaces which constitute reality as it exists and is experienced through practice (Quattrone, 2004, p. 241). If we can never represent the world through research, then what form of *re*-presentation can we, as researchers, make, and with what authority? Quattrone (2006) documents the ‘impossibility of testimony’ for interviewees and authors since every account of reality is itself a construction (Parker, 1998) and

cannot be said to represent reality in any authoritative sense: “Words cannot be compared to worlds.” (Czarniawska, 1999, p. 26 as cited by Quattrone, 2006, p. 241) Drawing on Latour’s writings, Quattrone (2006, p. 241) argues:

[...] the description of a story [...] is intrinsically linked to the explanation of that story [...] The only difference that can be made is whether these stories are ‘interest-ing’ (i.e. be able to make people interested) or not, and this is probably a criterion which may replace conventional validity, intended as the correspondence between a story and a supposedly ‘out there’ reality.

Since neither the interviewee (in their recollections) or the researcher (in their writing) can ever hope to represent reality, there exists an ‘absence’ – a *lacuna*, a gap, a blank space – and it is this absence which researchers can re-present in their own constructed accounts. As Quattrone (2006) argues, it is only because of the existence of this space that we ever need to represent something; if there were not a gap between these realities there would be no need to represent anything anywhere else: it is precisely this gap which makes representation possible. Thus the “investigation becomes a way of constructing this space, knowing that it is not possible to fill it completely.” (Quattrone, 2006, p. 149)

Under such a conceptualisation, a researchers’ authority no longer resides in their ability to replicate ‘facts’, but rather in their ability to tell a story about this space: which exists because the reality of those studied can never be fully represented elsewhere. There is thus a largely humanist concern within Quattrone’s (2006) argument, indeed he draws on Levinas’ (2004) concept of *the Other*, to argue that our responsibility, and authority, is therefore to tell stories as authors about these Others in the hope of emancipating them. As such, the only “genre in which the veracity of the testimony can reside, the only real where the testimony can be housed” is narratives (Quattrone, 2006, p. 152).

Drawing on the etymology of the word ‘author’, Quattrone (2006) argues that the only sense in which our work can be assessed, as authors of narratives, is related to whether or not it is “inter-est-ing,” that is, whether or not it generates interest between human beings (again from the Latin, *inter-esse* – *between people*):

Clearly, this new form of authority is not imposed by the author, but is rather the emerging result of the interest generated in the listener who decides whether or not the narration is interesting [...] The kind of interest this [...] piece is advocating calls for narratives which are amongst human beings (inter-esse) not to homogenize them, not to show what is normal but to illustrate them in a different way, that is, 'inter-est-ing' diversity in all respects.

(Quattrone, 2006, p. 152)

Thus, research is 'interesting' and valid where it generates interactions between people: that is, those people with expertise in their relevant area. This may be the producers of taken for granted knowledge in relation to the effects of that knowledge, other constructionists about the methods of deconstruction or those suited to leading some social movement to emancipate those suppressed and controlled by others. As Ryan et al. (2002, p. 157) comment this link between author and reader defines good research, since research is "a creative and literary act [... which requires the author] to produce a convincing text – that is, a text that convinces the reader." In sum, one way around the relativist critiques of constructionism is indeed to 'tell stories' in the hope that these narratives, demonstrating how something has been constructed, generate sufficient interest between parties to facilitate a deconstruction of the taken for granted features of life which oppress, suppress and control others.

Having outlined the ontological positions underpinning a constructionist approach to conducting research, as well as the developments of the approach and some criticisms (and potential defences), the chapter now turns to detailing the particular methods adopted during the research project. As outlined at the beginning of the chapter, the adopted methods can only be assessed with reference to the underlying philosophical positions. Thus, in explaining them, the above sections provide a backdrop to the methods sections which follow, and thereby explain why it is that they were chosen: or, at least, to what ends.

3.3 Research Design & Methods

3.3.1 Research Design

Since philosophical concerns “underpin the research” (Ryans et al., 2002, p. 35) they provide a fundamental starting point which inform the objectives of, tools used and questions asked within a research project. Such an underpinning position was not, per se, chosen for the project but rather reflects the researcher’s interpretation of the world and their sense of the aim and value of social science research. In other words it boils down to a political value judgement on the behalf of the researcher. As outlined in Section 3.2.3 a core element of the constructionist approach is the relativism it highlights in the notion of ‘true’ knowledge. Unpacking multiple constructions of such knowledge and unravelling the impacts of these constructions seems, at least to this researcher, the most worthwhile and valuable use of energy for social scientists.

Given the underlying constructionist perspective adopted in this project, a qualitative approach was deemed more appropriate than a quantitative one. Whilst the quantitative/qualitative divide is not necessarily split between positivism and constructionism (Bryman & Bell, 2011; Crotty, 1998; Ryan et al., 2002), there tend to be typical approaches each adopts since each understands knowledge in a different way.

As outlined above, in Section 3.2.2, constructionists conceptualise knowledge as constructed, fluid, multiple and as socially authorised and thus see little value in searching for some objective and universal truth. Accordingly they are interested not in testing, verifying or generalising (Lambert & Pezet, 2011, p. 11), but rather in explaining “individual observations in their specific context.” (Ryan et al., 2002, p. 145) In other words they are interested in generating ideographic knowledge: knowledge “which seeks to generate an understanding of complexity and the unique features of the research subject, since, ‘man is an animal suspended in webs of significance he himself has spun’ (Geertz, 1973).” (Chapman, 2013) Ideographic knowledge aligns with the ontology and epistemology of constructionism in that it is not interested in generalisations but in specifics (Bryman & Bell, 2011, p. 60). In

contrast to nomothetic knowledge, usually the aim of ‘scientific’ methods which argue for distance between observer and subject, ideographic knowledge relies on a close relationship with the subject and the analysis of the multiple subjective realities which actors live in: “which one generates by ‘getting inside’ situations and involving oneself in the everyday flow of life” (Burrell & Morgan, 1979, p. 6).

The objective of such an approach is to understand the impact and workings of phenomena which can become taken for granted: to show the reality as constructed and thereby point out that “it could be otherwise” (Woolgar, 2015). Relatedly, such an approach uses different tools than those of positivists who are, in contrast, interested in removing context and ‘getting away’ from what they see as the negative subjectivities of individuals (Ryans et al., 2002). For instance a qualitative study informed by constructionism seeks to capture in detail the context and individual lived-experience which is seen as fundamental to understanding phenomena. Because this research is informed by a constructionist position, it is not interested in predicting, generalising, hypothesising or testing models but instead interested in documenting how meanings have become taken for granted and how these materially affect the reality of individuals (Butler, 1993; Hacking, 1999; Latour & Woolgar, 1979; Quattrone, 2006). Accordingly a statistical analysis or event-study would not have generated sufficiently ‘rich’ empirics to generate the form of ideographic knowledge which constructionist accounts aim for. Such an interest informs the research design adopted to investigate the phenomena of interest.

Specifically, a case study was selected as the most appropriate design. Case studies have become one of the dominant approaches in “alternative” accounting research drawing on anti-positivistic epistemologies because of their ability to generate such knowledge (Baxter & Chua, 2003, p. 112). A case study is an intensive, in-depth analysis of a certain phenomena, whether this be an entire organization, or, as in this project, a department, function or part of that organization (Bryman & Bell, 2011, p. 47; Lounsbury, 2008, p. 357). A case study was selected as the most appropriate design since it allows a detailed and in-depth interaction with individual participants in order to understand how, and with what effect, they create and negotiate

understandings of their reality and the impact of accounting upon this (Berry & Otley, 2004, p. 231; Modell, 2001, p. 442; Ryan et al., 2002, p. 150). In line with the constructionist focus, it allows exploration of “the social, the societal and the political in management accounting, reminding us of the larger picture and revealing the ideals and motivations that lie beneath the surface of contemporary practice.” (Vaivio, 2007, p. 441) Thus, a case study is a useful approach when concerned with “understanding and theorising the content, processes and context of the practice of accounting.” (Berry & Otley, 2004, p. 231)

Whilst a full ethnographic approach would have also been suitable for the research questions and philosophical position it was felt that such an approach was more likely to cause resistance upon requesting access to empirical settings given the higher time commitment required. Similarly, since the research is interested in organisational settings, a deep phenomenological approach was also considered to be unobtainable given the time commitments and thus interviews were suggested as lasting only an hour: prohibiting a truly phenomenological enquiry, but with the aim of securing access. Finally, discourse analysis was considered inappropriate for the research questions since these are interested in how actors make sense of their world and thus there is a need to explore the consumption of content by individuals rather than an analysis of that content per se. Whilst discourse analysts (see e.g. Fairclough, 1995) argue that such an approach can also analyse the intended consumption of discourse, the research questions are more interested in the practices of actors and how they make sense of existing discourse, rather than the construction of that discourse. Despite these seeming alternatives, a case study approach is, in some respects, a ‘jack of all trades’ as it can incorporate some ethnographic observations, interviews aimed at partially understanding lived-experience and some content analysis of documents. It cannot, however, claim to be an expert in these areas separately but rather seeks to find a balance between them (Bryman & Bell, 2011). It was felt that such a balance was most likely to reveal interesting findings, to answer the research questions and most likely to be acceptable to the organisations contacted for study. Thus a case study was selected as the research design.

The eventual selection of a single case study mostly reflected the practicalities of gaining access. Based initially on a concern for rejection and a general interest in comparing practices across organisations, three organisations were selected as potential empirical settings. The initial selection was informed by the research interests in the organising and accounting of ‘alternative’ organisational forms that might adopt a more ‘social’ approach to managing employees and how these employees make sense of such management. Thus the selection of cases was based “on the anticipation of the opportunity to learn” (Bryman & Bell, 2011, p. 60). Such an interest presented a number of ‘employee-owned’ organisations who could be described as untraditional in their form or culture. The initial three companies were known to the researcher through general industry knowledge and through personal network connections. Whilst contact was made with the respective companies formally, through existing contacts, other potential companies were selected as back-ups by browsing relevant documentation: for example on various governmental or industry-related websites about employee-ownership. The two larger organisations took some time to respond and whilst the smaller organisation initially seemed interested, after a day of informal interviews and meeting some of the staff, they eventually declined to participate. Around the same time, one of the larger organisations also confirmed that it would not be able to participate in the study. Fortunately at this time John Lewis responded to say that they would be happy to participate.

Throughout this time the research questions remained loose and thus the initial potential for a comparative study between organisations shifted to an in depth study of a single organisation as empirical settings were opened up or closed down. Such flexibility reflects an inherent uncertainty in qualitative research and this inductive approach over time allows such potential problems to be overcome by shifting the research questions (Horton, Macve & Stuyven, 2008). For instance, despite not being able to access multiple organisations within one ‘field’, the approach allowed a more detailed exploration of the “entire population” (Lounsbury, 2008, p. 357) within one more narrowly defined sub-field (Fligstein & McAdam, 2012) through a detailed exploration across the entire managerial hierarchy within one branch.

Access to John Lewis⁴ was negotiated to senior management, at a Director level, through a personal network connection. A *Personnel Director* directed inquiries to a regional position who facilitated access to local branches. The *Regional Registrar* assisted in setting up the first phase (of three phases) of data collection and provided contacts within two branches. Access to the local branches was then negotiated based on suitable timings depending on occasions of interest, branch convenience and quieter trading periods through conversation with the relevant appointments. Eventually, mainly through availability, a single branch was selected with around nine hundred Partners in order to explore the research questions.

3.3.2 Research Methods

Having secured access, data collection commenced. As noted above a fully ethnographic approach was deemed to be practically unobtainable from the outset, thus ruling out non-participant observation, although as trust developed throughout the study some ethnographic opportunities presented themselves. Likewise the decision to conduct individual interviews rather than focus groups was also mostly informed by the practicalities of the empirical site. Coordinating sufficient numbers and representatives of different managerial positions within the branch was deemed to be a difficult task with less flexibility than individual interviews. Similarly the practicalities of managing a focus group and its participants was considered to be an additional complication which would be negated by individual interviews (Bryman & Bell, 2011; Ryans et al., 2002). Finally, the research questions reflect an interest in individual sense making and this was felt to be a personal topic which would require building a relationship with the individual interviewees and asking them detailed questions which might have been hindered by the time constraints of a focus group. Thus individual interviews were selected as the most appropriate method to collect the main body of data, albeit supplemented with observations and documentary analysis. Indeed, Bédard and Gendron (2004, p. 197) note, “[i]nterviews often constitute a very effective means of collecting data when the qualitative researcher seeks to better understand organizational and group processes (Patton 1990).”

⁴ See Section 4.2.2 for a detailed introduction to the company.

Because the focus was on understanding the process by which ideas are made real and how meaning is created by actors, observation and documentary analysis were decided as secondary sources of data: whilst the primary source was selected as interviews so as to understand how the actors constructed those meanings that underpinned their actions. Additional data collection opportunities were facilitated by asking if it would be possible to attend, interview or observe various other activities or persons. As such, the approach could be described as somewhat ‘snowball’ in terms of building up a network of relevant parties (Bryman & Bell, 2011).

Specifically semi-structured interviews were selected as the most appropriate format to allow flexibility in following related topics, but to also provide structure to direct the interview questions and to ensure sufficient data was gathered on the relevant topics (Bryman & Bell, 2011, p. 465; Horton et al., 2008, p. 340). It was felt that structured interviews would ‘squash’ phenomena of interest into the theoretical frame which informed the interview schedule and thus potentially hide things of importance and interest. Likewise a fully unstructured approach was deemed inappropriate since the research interests were pre-specified and thus it was felt that some structure was required to focus discussion around these areas. Accordingly semi-structured interviews were adopted in order to provide some structure whilst also allowing for flexibility in order to let the data “mumble” (Chapman, 2013).

The focus of each interview varied depending on who was being interviewed (see Appendix B for examples of Senior Management, Section Manager and Selling Partner schedules). A mix of introductory, follow-up, probing, specifying, direct, indirect, structuring and confirmation questions were used, alongside silence in places to prompt elaboration and to elucidate a detailed re-presentation of the phenomena of interest (Bryman & Bell, 2011, pp. 477-478).

Several “main” questions⁵ relating directly to the research questions provided the core of each interview schedule around which subsequent questions were asked to generate more detail (Rubin & Rubin, 2005, p. 135). Questions were directed in an open-ended manner, such as ‘can you tell me about performance measurement’ rather than ‘does performance appraisal work’, to elucidate detailed responses and to capture underlying understandings from interviewees’ reflections and explanations (Rubin & Rubin, 2005, p. 135). Questions were directed in a non-leading manner as regards to content and interviews were encouraged to expand or clarify through non-verbal cues such as nodding, frowning etc. Further, a ‘bank’ of questions were retained in case of ‘dead-spots’ in the interview to keep the flow of conversation going where needed (Bryman & Bell, 2011, p. 477).

All interviews were recorded by a digital recorder and supplemented by extensive note-taking⁶. Note taking was used: in case of emergency; to note down follow-up questions; to record visual and non-verbal cues; to record questions asked against the interview schedule and to emphasise themes which seemed important (Bédard & Gendron, 2004). Interviews were recorded so as to allow the interviewer to focus on, arguably, the most important aspect of the interview – listening (Bryman & Bell, 2011, p. 478). This allowed a natural conversation to develop and for rapport to build up between the interviewee and interviewer (Rubin & Rubin, 2005). It further allowed the interviewer to pick up on non-verbal cues and concentrate on following the interviewee’s answers: ensuring sufficient follow-up questions were asked, searching for contradictions, probing to ensure sufficient detail in answers and covering the whole interview schedule (Bryman & Bell, 2011; Dambrin & Robson, 2011; Ryan et al., 2002).

Notes were taken after each individual interview, and after each day, on emerging themes which seemed important or contradictory. As well as noting down key concepts, the ‘success’ of the interview was noted which helped revisions of the

⁵ See Appendix B for examples.

⁶ Upon transcription, two interviews contained inaudible sections due to background noise from the location but much of the core argument was recovered from the combination of notes and audible audio (Bédard & Gendron, 2004, p. 199).

interview schedule (Bédard & Gendron, 2004, p. 199)⁷. For example these times were used to reflect upon the appropriateness of semi-structured interviewing and to build certain questions into the formal structure of the next interview. Frequent breaks were scheduled, if not after every interview then after every second one, for a period of fifteen minutes to allow brief reflection on these points and to prepare for the subsequent interview (Ryan et al., 2002, p. 154). Whilst minor revisions to the schedule were made during these breaks, more major revisions to the schedule were conducted after each phase of the data collection was complete (see below), interviews were transcribed, coded and analysed and themes began to emerge from the abductive iterations between data and existing theory (see Section 4.3.2 for justification and explanation of the abductive approach adopted). Thus the research questions were reformulated based on the themes emerging from the data (Bryman & Bell, 2011, p. 392; Gioia et al., 2013).

The research was conducted in three phases beginning October 2013 and ending November 2014 with an interim phase in March 2014. Each phase was interspersed by periods of transcription, coding, analysis and reflection. Such a temporal spacing allowed revisiting emergent ideas and was essential for the abductive approach (Bryman & Bell, 2011). Additionally, as the study focused on the newly implemented performance appraisal process, such a temporal dimension allowed interaction immediately before, during and after the process was introduced to capture its impact over time and observe changes in practice as actors made sense of and responded to the process. Whilst interviews formed the main data collection method within each phase, various documents and periods of observation occurred around visits to interview and thus helped to inform, and were informed by, the interviews themselves.

All in all, thirty-six interviews were conducted covering the entire managerial range⁸ from Head of Branch to the Selling Partners. Interviews lasted on average one hour,

⁷ A copy of the interview schedule used in the final set of interviews is provided in Appendix B as an overview.

⁸ The managerial structure within department stores includes: Head of Branch, Operations Manager (of Commercial Support), Operations Managers (of Selling

but ranged from forty-five minutes to two hours. Thirty-one of these interviews were within one branch. Three duplicate interviews were conducted with matching managerial positions in a separate branch. Additionally, a regional position was also interviewed within this branch, but who dealt with the principle branch under study in their role. Finally, one telephone interview was conducted, due to geographical restrictions, with a member of the Operations Development team who was involved with the design of the performance appraisal process. A full record of the interviews is provided in Appendix A.

Interviewees were selected to represent the various spaces and positions of interaction across the branch. The branch was deemed an appropriate unit of analysis since the design of the performance appraisal process is centralised and then disseminated to each branch, and it is within each branch where the process actually occurs: where ideas are materialised into practice and meaning is constructed. By interviewing the entire managerial hierarchy the research was able to capture how individuals interacted around the performance measurement process: capturing both sides of the process where superiors attempt to control and subordinates attempt to make sense of these prescriptions and act accordingly, on repeated occasions and around the same underlying ideas. The selection of one branch allowed for a detailed tracing of ideas as they ‘cascaded’ down the hierarchical levels: by focusing on one branch it was easier to trace how an idea was interpreted, made sense of and responded to as it moves from the Head of Branch to managers and then to Selling Partners. As such, “an entire population” (Lounsbury, 2008, p. 357) was analysed by focusing on one department and being able to interview the entire managerial hierarchy.

The nature of documentary analysis changed throughout the phases in the study. At the outset documentary analysis was limited to public documents and was employed to provide “rich historical context” and background information on the history of the

Department), Section Managers and Selling Partners. A second structure, termed “Registry” and tasked with ensuring the Partnership is run according to Principle 1, was also interviewed in full, and includes: Regional Registrar, Branch Business Partners and Assistant Registrars. See Section 4.2.2 for more information.

case organization, the environment in which it operates and the challenges it seemed to face (Smets et al., 2015, p. 939). These topics informed and supported the initial interviews, along with various theoretical concepts emerging from the literature. As trust developed, proprietary information was then obtained and analysed including training and guidance documents, electronic aspects of My Performance, pay increase guidance, completed performance appraisals, strategy documents, photographs of visual controls and information etc. These provided further support or points of conflict for subsequent interviews as well as providing information on the material 'rules' of how the performance appraisal process should be conducted (Bryman & Bell, 2011; Greenwood et al., 2011; Smets et al., 2015). Relevant phrases and sentences from these documents were transcribed verbatim and added to a 'pool' of data which formed from the transcription of interviews at the end of each phase of data collection (see Section 3.4.1 for more detail).

Similarly, it was only later in the data collection period that meaningful observation could occur as trust developed between the company and the researcher (Bryman & Bell, 2011; Horton et al., 2008). During initial interaction informal chatting and photographs of available posters, reports, television screens etc. helped to provide background information and to highlight areas of interest of the employees themselves and of the company more widely. As time went on access was approved to increasingly sensitive settings including a number of branch-level Leadership Meetings. Such observation provided an opportunity to observe the Partnership's principles in action and relate observations to interview data. In total such observation amounted to ten days throughout the three phases of data collection. A notepad, electronic recording device and camera were used in these circumstances and notes taken during, or immediately after, the event to provide the fullest recollection of information possible since "[m]emories can fade quickly." (Ryan et al., 2002, p. 154) Again such observations were transcribed and added to the data pool.

In total the data pool amounted to over three hundred single-lined pages of Microsoft Word which was analysed abductively throughout the three phases of data collection.

The following section documents in more detail how the data was collected during each of these three phases and how it was analysed and theorised after each phase: eventually culminating in the proposed questions and frameworks presented here.

3.4 Data Analysis & Theorisation

3.4.1 Data Analysis

All interviews, relevant documentary quotes and observations were typed up manually and verbatim into a ‘data pool’ of information. Transcription of the data into a single pool allowed multiple examinations of the data, reduced the inherent “intuitive glosses that we might place on what people say,” accounted for natural limitations of memory, flagged inconsistencies worthy of further investigation and allowed comparison of the coding by others to ensure authenticity (Bryman & Bell, 2011, p. 481).

As this document grew it was analysed iteratively in order to abductively build on both the data and relevant theories (Gioia et al., 2013). The data pool was coded into three elements: first-order codes, second-order categories and third-order themes: which, together, reflect increasing levels of abstraction (Gioia et al., 2013; Ryan & Bernard, 2003; Smets et al., 2015). As the case study progressed these codes also developed in an iterative manner, where some were subsumed under categories and others were broken down into separate codes. For example whilst the aforementioned “obvious” codes were recoded deductively into two distinct sets of codes based on logics, other codes, such as “profit justification” and “equality” could be added under second-order categories of each ‘logic’, reflecting a more inductive form of coding combined with a more deductive form of theorising. Such iteration is typical of an abductive approach (Bryman & Bell, 2011).

The first step following each phase of data collection was to thematically code the data inductively. The basic idea of thematic coding is to identify and group together “incidents, events, or pieces of conversation related to a particular theme” (Bryman & Bell, 2011, p. 391). As noted above, for example, many interviewees described

doing things as “common sense” or “just what we do” and these explanations were coded as “obvious”. Such codes emerged from reading through the data pool and looking for instances with similarity. Following this coding a master document was collated which listed all these first order codes. Such codes were then compared to deductive theory and a rough feel of ‘fit’ was determined; for example see Section 3.4.2 below for detail of why a Bourdieusian lens was felt to provide a poor explanation of the empirics since there was little common understanding: reflected in codes such as “interpretation” and “amended action” and only a small collection of “aligned action” codes. Additionally such comparison aided in reframing the codes themselves: for instance from “obvious” to “institutionalised” as the institutional lens was applied to the coding. During this process the data pool was often referred back to and recoded deductively either by applying the most up to date codes or looking for empirical instances which matched deductive codes, such as “mediator” as governmentality was emerging as a selected lens.

Such a process further deepened the relationship with the data by continually ‘swimming’ in it and thereby helped to facilitate the second step: collating the first order codes into second order categories, or, in some instances, to split what had initially seemed as first order codes into two distinct codes under separate categories. For instance the inductive first order codes “profit focus”, “accountable” and “self-sufficiency” were collated under the category “market logic”: again reflecting an inductive form of coding informed by deductively comparing the codes to theory. The aim is to prevent forcing the data into a specific theoretical lens but at the same time aid theorising. In contrast, the first order code “obvious” was split into each category of “profit logic” or “partnership logic”. Again the abductive approach meant that certain categories which emerged inductively from seemingly similar codes, such as “approachable”, “autonomy” and “coherence” that were initially collated under a category of “partnership values”, eventually became part of the “partnership logic” category through deductive consideration of the data,

The final step again reflects abductivity and iterating between inductive and deductive reasoning in order to move from second order categories into third order

themes. For instance the final theme of “moderating factors” influencing the variations in response emerged from an iterative process of comparison between deductively considering the data and inductively considering the emergent codes; in this instance the theme eventually emerged from noticing the variation in responses and subsequently going back to look, both inductively and deductively for reasons for this variation. Here deductive theorising provided the category of “underlying ties to each logic” whilst inductive theorising highlighted those of “self-interest” and “others’ influence”. Similarly, it became apparent that there were different levels of tension experienced as actors interacted with multiple ideas. Further analysis of these patterns then highlighted the different ways that ideas were combined: re/framed, added or merged, and the likelihood of success under each method (see Section 3.4.2 below for more detail). Such a process was facilitated by ‘swimming’ in the data, various presentations of the work in textual, oral and graphical formats but ultimately represents an uncodifiable “creative leap” from categories to codes and the theorisation of an answer to the research questions (Langley, 1999, p. 691). Such a leap is undoubtedly informed by the theoretical lenses which are salient to the researcher since it is untenable to have a truly blank mind when conducting research (Bryman & Bell, 2011; Horton et al., 2008; Ryans et al., 2002). However, by documenting the reasons for selecting and not selecting each theory in the following section (Section 3.4.2 below) a sort of audit trail can be constructed which documents to some extent how theorisation occurred in an iterative mix between inductively swimming in the data alongside deductively considering this data.

After each phase of data collection was complete (see section 3.4.2 below for details) this process was repeated until the research questions and theoretical frames settled. As data collection progressed the focus shifted from first order codes to second order categories and eventually to third order themes reflective of an increasing concern for abstraction and theorising. After data collection was complete, the final data pool was manually re-coded both bottom-up and top-down twice more again and the aforementioned process repeated until theoretical saturation occurred: the point at which new codes, categories and themes stopped emerging (Bryman & Bell, 2011; Gioia et al., 2013; Langley, 1999). It was at this point that a fourth phase of data

collection was deemed unnecessary and that the extant number of interviews was deemed to have provided sufficient data from which to theorise answers to the research questions. The final codes used are documented in the Data Tables presented in Appendix C which contain exemplary raw data, first order codes, second order categories and, finally, associated themes. Data tables were looked over by two independent and experienced researchers to check for consistency, coherence and authenticity, with no suggestions for alteration (Ryan et al., 2002, p. 156).

Whilst this section outlines in detail the process of analysis, the following section documents how theorisation occurred between each phase of data collection and describes how the abductive approach adopted facilitates this process and is a justifiable approach to theorising.

3.4.2 Data Theorisation

An abductive approach uses elements of both inductive and deductive theorising (Bryman & Bell, 2011). It relies on “an initial inductive hunch or insight originating from the empirical data” which is then worked to “a higher level of abstraction” based on an iterative process of further coding and comparison to currently existing theory (Smets et al., 2015, p. 939). Whilst a fully inductive approach seeks to build theory out of the data, starting from a theoretically neutral ‘blank slate’ in an extreme sense like Grounded Theory Method (Glaser & Strauss, 1967), a deductive approach seeks to test existing theory (Bryman & Bell, 2011, p. 13).

An abductive approach relies on aspects of both of these approaches: letting the data “mumble” (Chapman, 2013) and then comparing the emerging themes and concepts to those of existing literature, eventually settling on a theory and seeking to extend that theory through the abstracted empirics (Gioia et al., 2013; Smets et al., 2015). Beginning with the empirical puzzle and through “constant comparison” (Bryman & Bell, 2011, p. 577) between the data and existing theories, an abductive approach prevents pigeon-holing the data into any one theory. Thus it seeks to avoid “premature closure” of the theorising by ‘forcing’ the data into the categories of existing theory whilst at the same time seeking to extend existing theory rather than create grounded theory (Bryman & Bell, 2011, p. 326). By approaching data with

multiple, but loose, theoretical frames, a researcher is able to identify a suitable theory (albeit, probably, not a ‘complete’ one) for the uniqueness of the data (Berry & Otley, 2004). Thus an abductive approach is highly iterative between data and theory and seeks to build theory by both inductively and deductively coding the data, categorising emerging themes and concepts, comparing to existing literature and developing existing theory (Bryman & Bell, 2011, p. 393; Gioia et al., 2013; Smets et al., 2015, p. 939).

Such an approach parallels the ontological underpinnings noted above since deductive analysis is concerned with identifying pre-constructed and ‘real’ constructions whilst inductive analysis is concerned with exploring how these constructions are enacted fluidly: thus following Elder-Vass’ (2012) argument on the reality of constructed assemblages (see Section 3.2.3). Similarly an abductive approach seeks to make more explicit the theories which undoubtedly inform research interests despite best efforts to adopt a tabula rasa approach, whilst at the same time avoid the pigeon-holing noted above (Bryman & Bell, 2011). Accordingly it was deemed the most appropriate form of analysis.

The initial research interest in organising within a potentially more ‘social’ organisation focused on accounting since this is perhaps the most pervasive and taken for granted form of organising (Bromley & Powell, 2012). Accounting is inherently interested in the “allocation of responsibility” (Miller & Power, 2013, p. 583) and coordinating by holding things to account and measuring accounts of behaviour. Accounting consists of a multitude of “calculative practices [...] that allow accountants and others to describe and act on entities, processes, and persons.” (Chapman et al., 2009, p. 1) It “makes the incomparable comparable [...by] turn[ing] qualities [...] into quantities, through devices such as patient satisfaction questionnaires, rankings, [...] balanced scorecards, and much else besides.” (Mennicken & Miller, 2012, pp. 7-8) These practices create the ‘governable person’ (Miller & O’Leary, 1987) which can be acted upon from a distance (Cooper & Robson, 2006; Robson, 1992). In so doing, accounting has a fundamentally constitutive role in shaping the activities, and realities, of people, society and

institutions: thus, “[w]hile accounting is profoundly technical, its role [...] is also and simultaneously profoundly institutional” (Miller & Power, 2013, p. 558). In other words, accounting is powerful in its ability to organise. Additionally it was felt that in such an organisational setting something traditionally associated with hierarchical control and inflexibility might be used in an interesting manner or with interesting effects in such a seemingly alternative and ‘flat’ setting (Chenhall, 2008; Davila et al., 2009).

The specific focus on the practices and processes of performance evaluation emerged through the abductive approach. To begin with the performance appraisal process was considered as a potential core element, but only one potential element, of the broader accounting regime: “[p]erhaps the most intuitive contemporary function of accounting.” (Miller & Power, 2013, p. 583) By definition the performance appraisal process is interested in organising individuals to perform in a certain manner (Malmi & Brown, 2008). Such a loose interest reflects some deduction since it informs and shapes the researcher’s interests. However, the study wasn’t limited to accounting tools or even performance measurement in a predetermined way and instead followed *accounting* rather than focusing solely on *accountants* (Hopper, 1999; Miller & Power, 2013; Mouritsen & Hansen, 2006). Whilst the formal and “visible apparatus” of accounting is important, this project gives no less attention to the “more ‘informal’ accounting agenda” (Jeacle & Carter, 2012, p. 740) which underpins various decisions and actions. In other words it is interested in the practices and processes of accounting in the everyday lives of those it affects: the “whole field in which accounting is practiced within organizations” (Jeacle & Carter, 2012, p. 746), rather than the technicalities of the practice itself (Ahrens & Chapman, 2004, 2007; Dambrin & Robson, 2011; Ezzamel, Lilley & Willmott, 2004; Hopper, 1999; Humphrey & Scapens, 1996). Such an interest, and an abductive approach, is reflected in the final decision to narrow down on performance appraisal since this became of increasing importance and significance as the study progressed. For instance it was mentioned in all the initial interviews as a core part of the organisation and as something both managers and subordinates relied upon to coordinate and make sense of things. In other words the focus on performance

measurement was of theoretical interest whilst at the same time being of interest to the actors who were being studied; as the study progressed this process seemed to be of increasing importance to both spheres and thus became the final focus and interest of the research questions.

Beginning the study inductively and following seemingly interesting aspects (Gioia et al., 2013), phase one data collection sought to understand the issues and concerns within the organisation and unpack a little of how organising happened within John Lewis. Whilst phase one data collection was aimed broadly at descriptive questioning to understand areas of interest and to help narrow down the research questions, interview schedules were loosely informed by notions from Foucault, Bourdieu, Giddens and Latour. Notions of discipline, fields, structure-agency and action-at-a-distance through representation all seemed potentially relevant to how actors made ideas real in the organising of subordinates in a more 'social' setting. Following each phase of data analysis and some 'swimming' in the codes, the empirics were written up under the lens of the chosen theory, or theories, and presented at various conferences or workshops in order to highlight strengths, weaknesses, mismatches between the empirics and the theoretical narrative and strains of interest. Upon reflection of this critique the following phase of data collection could focus more explicitly on these issues.

Upon analysing the data pool after phase one, none of the theories seemed able to explain the full variation of the empirics, particularly in relation to how actors' made sense of what they were doing. For instance, the concept of 'field' seemed blurry at the given level of analysis and whilst more recent theorisations of Bourdieu's ideas (for example Fligstein & MacAdam, 2012) were applied, they too seemed difficult to apply to the empirics since there was very little shared understanding or collective agreement, even within what could be described as very micro-level fields. Likewise, and again influenced by the level of analysis, it was difficult to trace between the 'macro' and the 'micro' given establishing even sub-fields of collective agreement seemed difficult. Additionally, as noted above, practicalities of access hindered a full

ANT approach as sufficiently detailed ethnographic and documentary evidence was not forthcoming during the early stages of the study.

Despite this, many notions from each theorist are adopted in the others and are reflected in the theorisation here, for instance: notions of the felicity conditions of performativity come from Bourdieu (1977); the notion of understanding how symbolic ideas become materialised in practice reflects Giddens' (1984) interest in the interaction between the macro and the micro; and the notion of a mediating instrument strongly parallels, and indeed explicitly builds upon (see Miller & Rose, 2008), the notion of inscription and action-at-a-distance from Latour's work.

Thus whilst Foucault seemed to provide the most appropriate broad lens with a focus on the importance of 'small figures' and the willing acceptance of discipline⁹, the nuance of the empirics was still left unexplained, particularly surrounding how actors made sense of what to do. Thus phase two data collection targeted more explicitly how actors made sense of the prescriptions and requests of the performance appraisal process in an attempt to explain variation. Accordingly, these questions were informed by institutional theory since many of the explanations of sense making had been coded "obvious" – from the inductive analysis whereby actors would literally describe (sometimes completely opposite) practices as the obvious or common-sense way to do things. A second notion from institutional theory that seemed to chime with the empirics, over and above values becoming taken-for-granted, was the Scandinavian School's approach to the way institutions were translated, rather than diffused, into practice (see Boxenbaum & Strangard Pedersen, 2009 for an overview) which seemed to help explain, at least to a degree, the level of variation in responses.

Following phase two data collection, the data pool was updated and re-analysed again. Whilst Foucault provided the initial broad interest, analysis of the growing

⁹ Remarkably, for instance, one interviewee in phase one commented that the business restructuring was "absolutely [...] the right thing to do" despite that interviewee having been made redundant just six-months before their twenty-five year employment anniversary and associated six-month paid leave.

data pool highlighted the important ability of the performance appraisal instrument in describing the “ideal” partner (Manager). Such aspirations and material importance seemed to reflect the programmatic and technologies important in governmentality and thus helped to narrow the research questions further. For instance, whilst the instrument seemed appropriately able to mediate between multiple spaces, what seemed less explained was how such variation could occur if the instrument was able to link, for instance, the ideas of senior management to the front-line staff. From this line of thinking, the first two research questions emerged. Similarly, institutional theory itself seemed unsuited to explaining the empirics of the case with a reliance on hero-entrepreneurs or exogenous shocks to explain seemingly large and distinctive changes, whereas the empirics seemed more like a constant state of small but fluid adaptations and alterations. Having an abductive approach again helped to theorise the findings in a more meaningful way. For example whilst the initial “obvious” codes were collated into a seeming mass of different perspectives, applying institutional logics, with a focus on pluralism and complexity, helped to recognise that there were in fact two distinct types of “obvious” sense-making: one surrounding a commercial interest in sustaining the profitability of the organisation, and a second around the happiness of partners. Similarly, the logics perspective also helped to think about the variations evident in actors responses given its social constructionist underpinning and the inter-institutional system (Friedland & Alford, 1991). Iterating between inductive and deductive coding in such a manner, for example by looking to see if any inductive codes matched these constructs, helped to highlight, for example, that these symbolic values were distinct and, furthermore, that they were instantiated explicitly in the Partnership’s constitution and aim.

In combining governmentality and the institutional logics perspective the finalised research questions emerged and upon recoding and reflecting upon the existing data pool, it was felt that the empirics weren’t focused enough on these issues so as to fully answer the specified research questions. Accordingly phase three data collection was arranged so as to provide more data to answer these explicit questions on governmentality, logic pluralism and enactment in practice.

Phase three data collection focused specifically on the governance of the mediating instrument and how actors' made sense of these responses: thus reiterating the first two research questions. In other words phase three sought to understand explicitly what factors moderated the variation of actors' responses to a mediating instrument. The final research question emerged as a theorisation of an answer to these questions was constructed and as the story was compared to extant theory as it was realised that current theory within institutional logics explains *that* variation occurs as actors interact with multiple logics (Greenwood & Suddaby, 2006), in *some* instances where actors are particularly skilled (McPherson & Sauder, 2013; Smets et al., 2015), but *not all the time* (Muzio & Faulconbridge, 2013), and we know little about what drives such variations (Raviola & Norbäck, 2013).

At this point the entire data pool was recoded both inductively and deductively to accumulate all relevant information to inform the theorising. For example, it was only during this final stage that the lens of performativity was selected to categorise the variations in responses to the instrument since neither the logics perspective or mediating instruments concept seemed suited to such categorisation at the individual level. Similarly it was only at this stage that patterns in the way ideas were made sense of were noted: for example that the variation in actors responses could be categorised under justifications of obviousness, internal reflection or external persuasion (which eventually became: *underlying ties to existing logics, self interest and others' persuasion*). Finally, various write ups, presentations, discussions and reflections of such theorising helped to illuminate that ideas were combined in distinct ways under each of these three categories: that ideas were *framed* or *re-framed* where underlying ties were strong, that they were *added* where self interest was strong and that they were *merged* where others' persuasion was successful. As such the likelihood of effective performativity could be categorised under each of these ways of combining and rationalising ideas and the first two research questions answered. The final research question was answered again through various write ups, presentations and reflection of the material as it became clear that sense making was not always obvious, but instead some actors experienced tension as they tried to reconcile competing ideas, but that they were able to, in some instances at least,

reconcile this tension and generate effective performativity by recognising the legitimacy of alternatives.

In terms of final theories, performativity seemed appropriate to categorise the variation in responses given its compatibility with the chosen two theories: particularly because of its focus on materiality and existing application within both theories (see, for example, Miller & Rose, 2008 within governmentality and Friedland, 2013 within institutional logics). Similarly, governmentality and the institutional logics perspective seemed appropriate theoretical lenses for a number of reasons. Firstly, as noted above (see sections 2.1 and 2.4), conceptualising an answer to the research questions required a theorisation of control alongside a theorisation of sense making. Such a combination helps to understand the process of governing and the factors which moderate variation as ideas are made real in practice.

Governmentality was eventually selected as a first theoretical lens because of its Foucauldian notions of willing compliance, its focus on instruments and its analytical interest in the small and seemingly mundane practices which nonetheless ‘engineer the human soul’ (Miller & Rose, 2008, p. 5).

Likewise an appropriate theoretical lens was required to conceptualise how actors might respond to such attempted governance. Whilst governmentality theorises *how* government is manifest in contemporary societies, it focuses on the production of government rather than its consumption. In other words, governmentality provides little theorisation of how or why actors might respond differently to the same governance attempts. Accordingly, it was felt that a theory was required to conceptualise how actors might make sense of these attempts to govern them. As noted above, the institutional logics perspective and associated literature in the broader field of Institutional Theory were eventually selected to help understand how actors might make sense of attempts to govern their behaviour (Ocasio, 1999). The logics perspective complemented the case findings in that multiple rationalities were evident from the value systems arising from a business focus and a second system relating to partnership values. These concepts emerged inductively in coding and the logics perspective then helped to theorise these codes into second-order categories.

Institutional logics were thus deemed an appropriate complement to the governmentality lens since at least aspects of both are philosophically compatible, they have similar interests, complement each other's weaknesses and were both helpful for, and could be helped by, the empirical material at hand (see Section 2.4 above for a fuller justification of compatibility).

Once the final theoretical lenses had settled into the holistic framework presented in Section 2.5, this framework was applied in order to make sense of the empirics and to highlight the contributions the empirics made to this framework. The empirics were categorised under the degree to which symbolic ideas were amended as they were enacted in practice through a mediating instrument (see sections 4.3.4 and 5.3.5). This provided a continuum from *high reflected* to *highly refracted* which was informed by notions from both theoretical perspectives; firstly from the fluidity and variation expected as actors respond to accounting instruments (see Section 2.2.1.4) and secondly from the multiplicity expected as actors construct symbolic logics in practice (see sections 2.3.2.1 and 2.3.2.2.3).

Such categories could then be further analysed by exploring how actors rationalised and justified their actions under each part of the continuum. Whilst some actions were taken for granted (as expected by institutional theory), these were, surprisingly, observed clearly at either end of the continuum but not in the middle; in other words where action was deemed obvious, the mediating instrument was effectively performative in enacting *one* logic but not the other, or was counter-performative where one logic was reframed under the alternative.¹⁰ Further, such sense making didn't fully explain when the instrument was performative and when it was not since where action was taken for granted, counter-intuitively, this seemed likely to engender ineffective performativity where actors were generally unwilling to *combine* logics. In contrast, the middle of the continuum demonstrated instances where actors were able to combine these dual ideas, albeit experiencing varying degrees of tension as they did so. It was noted that such tension was low at each of

¹⁰ There were a third set of less common instances where *both* logics were taken for granted and enacted in practice, see Section 5.4.1 and 5.5 for more detail.

the continuum and higher in the middle. This highlighted that actors were dealing with these tensions only in the middle of the continuum where ideas were combined.

Thus the analysis returned to exploring how these actors made sense of what to do to reconcile such tension in order to construct a reality which meant they could enact multiple ideas in practice: where the instrument was effectively performative. It was noted that such reconciliation occurred under two particular methods: an *internal* reflection considering one's own position and situations where *external* persuasion was used to convince actors of appropriateness. Further, in exploring the variations in tension felt by actors throughout the continuum it was noted that duality was enacted under different methods in each of these three ways of rationalising behavior: that symbolic logics were either easily *framed* or *reframed* where *underlying ties to existing logics* were strong and little tension was felt; that symbolic logics could be *added* together with some tension where these underlying ties were weak but where *self interest* was strong; and that symbolic logics could also be *merged* together successfully after experiencing a larger degree of tension where *others' persuasion* was strong, but that this required a particular set of skills which could, and indeed did, often fail. Accordingly these constructs emerged from such an iterative process of abductive theorising recognising traits and patterns in the empirics, seeking explorations of these patterns in the theory, going back to the empirics to see if this explained the full story and theorising those parts which were not covered by the theoretical framework and eventually providing the contributions back to the theories by exploring how the un-theorised aspects of the empirical narrative occurred. As such it helps to document to uncodifiable "creative leap" from analysis to theory building (Langley, 1999, p. 691).

3.5 Concluding Remarks

This chapter outlines the research methodology. In so doing it provides an illustration of *how* the research questions are answered. It begins with an overview of the philosophical underpinnings of research: outlining the related concerns of ontology and epistemology. Having outlined the approach adopted in this project as idealist and anti-positivistic (and ideographic), respectively, it then moves on to

outline how the constructionist approach combines and extends these positions to provide a position which draws on realism for the material aspects of reality, but which nonetheless recognises the constitutive nature of meanings and language upon how those objects are used, and the effects this has on them in practice. It argues that such a position chimes with governmentality and the institutional logics perspective, and, perhaps inadvertently, many other constructionist approaches (Elder-Vass, 2012). Further, it outlines the aim of constructionist research as having underlying emancipatory and humanist concerns by deconstructing things that are taken for granted. It also outlines an argument for the role of case study research within such a position where reality can never be truthfully represented, instead arguing, based on Quattrone (2006), that we seek to narrate *lacunas*, the presence of some absence, and that the aim should be to generate interest between people so as to highlight how their taken for granted realities are not inevitable and could be different (Woolgar, 2015).

Building on these notions of knowledge and research, the chapter moves on to outline the specific methods adopted to generate such knowledge in this project. It begins with an overview of why a qualitative approach was adopted: informed by the constructionist perspective of the researcher and ultimately a personal value judgement. It continues to outline that a case study was selected as the research design and justifies such an approach in contrast to potential alternatives for reasons of balance, practicality and research interests. Following this, it outlines how semi-structured interviews, documentary analysis and observation were used, and why they were appropriate methods, to generate detailed accounts of how action occurred around the performance appraisal process, and how actors made sense of this process and of their actions. Building upon these sections, the chapter closes with an overview of how the data was analysed based on the Gioia method (Gioia et al., 2013) seeking to increase abstraction from first order codes through second order categories and to third order themes. Finally, the chapter concludes with an overview of how the theorisation occurred during the project and justifies the final selected theories, as well as documenting, and again justifying, the abductive approach

adopted to theorise the data. Thus this chapter has detailed some of the ‘behind the scenes’ work that is evident in conducting, analysing and writing research.

Having summarised the literature informing this project and the philosophical and practical implications involved in conducting research to fill these gaps in the literature, this thesis now turns to narrating an empirical story through which the research questions can be answered and which also contributes to understanding of both accounting (as a mediating instrument) and institutional theory.

Chapter 4: Case Site & Findings

4.1 Introduction

This chapter presents the case site and findings: seeking to weave them into an empirical storyline. It builds on earlier chapters which introduce the project and highlight how there is a gap in the literature of both mediating instruments and institutional logics in relation to the process through which ideas are made real: the process of governing. This chapter begins by presenting the case setting to detail how the performance appraisal process works in practice. It introduces John Lewis Department Stores as the employee-owned Partnership where the case study was conducted. It provides a brief overview of the company background for context before outlining the process of performance appraisal within the organization.

It then turns to the findings sections to detail the empirical story. The layout follows the research questions, which, for sake of clarity, are: (1) how do actors respond to a mediating instrument, (2) what factors moderate these responses and (3) how do actors recognise the legitimacy of alternatives? Whilst the research questions are answered explicitly in the following chapter, this chapter details the empirical story from which they are answered. Specifically, this section is broken down into four parts to demonstrate: (i) what the ideas evident within the case setting are (both the formalised ideas in the performance appraisal process and the informal ideas enacted in practice), (ii) how these formal ideas come to enacted in practices, (iii) in a multitude of different ways, and (iv) what causes such multiplicity.

4.2 Case Site

4.2.1 Introduction

This section outlines where the research was conducted. It provides an overview of the John Lewis Partnership and its recent history in order to situate the findings within their social, political, institutional and temporal context. Firstly it presents how John Lewis is attempting to respond to various contextual pressures and, accordingly, how they have developed a new performance appraisal process. The following section documents the design, implementation and use of the new

performance appraisal process so as to outline how the process works in order to provide a fuller understanding of the findings: which are presented following this section.

4.2.2 Company Background

The UK based, employee-owned retailer John Lewis Department Stores (hereafter John Lewis or the Partnership) provides the setting in which the research took place. The John Lewis Partnership, as the parent company, is the largest employee-owned company in the UK and paid out over £200m in bonuses to its ‘Partners’¹¹ in 2015, representing 11% of their salary. John Lewis offer some 350,000 high-end consumer goods both in-store and on-line. In 2015, some 38,000 Partners operating from 40 stores grew sales by 7.5% to over £4bn. John Lewis have a distinguished reputation for customer service and are considered the UK’s leading retailer¹². Much of their success is promoted as arising from their ownership model; a model which the, then, Deputy Prime Minister called to be replicated to create a “John Lewis economy” in the UK (Nick Clegg as cited by Mason, 2012).

The Partnership was formed in 1929 when one of the founding family members transferred ownership of the company to its employees¹³ in an “endeavour to create a different sort of company, owned by Partners dedicated to serving customers with flair and fairness.” (Partnership, 2009, p. 7). John Spedan Lewis had “the happiness of his employees firmly at the centre of his mind.”¹⁴ His “bold” and “visionary [...] ideal” is “embodied” in the Constitution of the Partnership which keeps the ideal “as alive today as it was 80 years ago.”¹³ This ideal is formally outlined in the

¹¹ A ‘Partner’ is anyone enrolled in the Partnership. After a probationary period of six months all staff, even part-time, are enrolled into the Partnership. Typically “Partners” was used as a term to denote non-managerial Partners by interviewees, but it technically refers to both managerial and non-managerial Partners.

¹² They frequently win industry awards; for example they were presented the *Oracle Retail Week Awards 2013, Best Multichannel Retailer* and *Which, Best Retailer, 2013*.

¹³ Technically the Partnership is owned in trust for its employees. See Paranque and Willmott (2014) for more information.

¹⁴ <http://www.johnlewispartnership.co.uk/about/our-founder.html>

Partnership's Constitution (2009, p. 3) through *Principle 1* which "defines how we run our business" and states:

*The Partnership's ultimate purpose is the happiness of all its members, through their worthwhile and satisfying employment in a successful business.*¹⁵

The governance structure of John Lewis consists of separate business functions supporting each other, and the *Chairman*, to run the business. The company is overseen by the *Partnership Board* and *Registry*: who's task it is to make sure the business is being run according to Principle 1. Various *Committees* and *Representatives* feed *Partner Voice* back through these channels to ensure this occurs. In addition, there is an annual *Partner Survey* that gathers opinion as well as the local and company-wide internal magazines (*The Chronicle* and *Gazette* respectively): where any Partner can submit a question or concern and may receive a response from the *Management Board*. Each magazine, again, provides the opportunity to provide feedback to the Management on whether the business is being run according to Principle 1. The Management Board oversees the general running of the business and works with *Operational Development* to design business-improvement initiatives. Operational Development and many of the other business functions are also centralised in London, including: finance, personnel, corporate, procurement etc. These then communicate with the individual branches to create a consistent shopping experience in each branch across the company.

A *Managing Director* (MD), or *Head of Branch*, is responsible for the performance of each branch. Branches are split into three *Directorates* (*Home, Fashion* and *Electronics & Home Technologies* (EHT)). An *Operations Manager of Selling* is appointed to run each Directorate. The three *Operations Managers of Selling*, a *Personnel Manager* and an *Operations Manager of Commercial Support* form the *Steering Group* who support the MD in running the branch according to Principle 1 and the criteria set by central teams. Each directorate is then split into *Selling Sections* (*Women's Wear, Shoes, Audio & TV* etc.) that are run by *Section Managers*

¹⁵ Whilst these quotes are clearly open to more critical analysis, the point is merely to introduce the identity that John Lewis attempts to portray (both internally and externally).

who are line managed by the relevant Operations Manager of Selling. The Section Managers are responsible for their Selling Section and the *Selling Partners* within it. A *Regional Registrar* manages multiple branches within various geographical *Regions* (on behalf of the Registry function) and is supported by *Assistant Registrars* in each branch. These work closely with the Steering Group to ensure the business is run according to Principle 1¹⁶.

John Lewis has consistently performed favourably since its inception, however there have been substantial changes in the retail industry which intensified during the early 2000's (Ferne & Sparks, 2004). Notably, increased competition from online shops is seriously threatening the traditional, high street, department-store business model which John Lewis employs (Hawkes, 2013; RBS Retail Report, 2013; Thomson, 2012). The annual bonus awarded to Partners reflects these increasing pressures: it has fallen from as high as 24% of salary in the mid 1980s to below 10% in the early 2000s (Kollewe & Butler, 2015). Accordingly¹⁷ John Lewis' Management Board and Operations Development designed and implemented the *Retail Revolution Strategy* – a ten-year plan to reassert themselves as “Britain's leading retailer.” (Manager) Despite this, the Partnership rewarded Partners in 2015 with the lowest bonus (as a percentage of their salary) they have had in twelve years: eleven per cent (Kollewe & Butler, 2015). They still face considerable challenges; challenges, however, which they feel are combatted by the Retail Revolution Strategy.

The Retail Revolution Strategy is a holistic approach to “drive” John Lewis “forward” by “ask[ing] more of every single Partner.” (Manager) It is an umbrella

¹⁶ This structure changed slightly throughout the case study: *Personnel Managers* were centralised but replaced in-branch by a *Business Partner* (who could in fact be the same person). Additionally, the *Assistant Registrar* role was centralised. A *Regional Operations Improvement Team* (a single person for each region but working as a team across the country) was also appointed to support operational improvements.

¹⁷ Market conditions were repeatedly cited as the reason for the Retail Revolution Strategy in both documents and interviews but there may, of course, be more critical reasoning of why and how this strategy arose. Whilst exploring the formation of the strategy would be an extremely interesting topic, here we are interested more in how such a strategy influences the activities of the Selling Partners, rather than the formation of the strategy per se, and do not delve into this subject in any more detail.

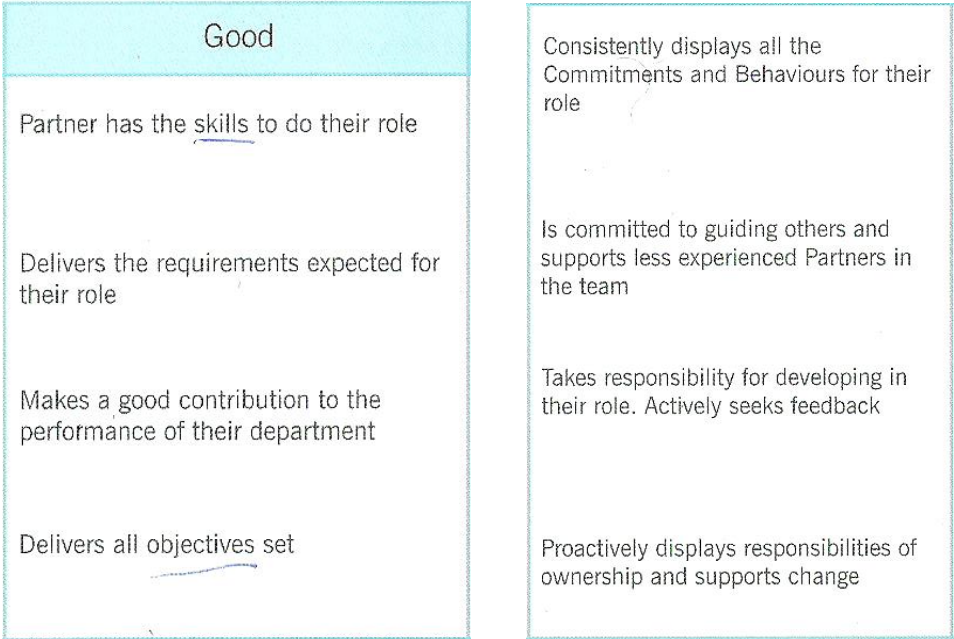
term under which many change projects have been implemented. These include on-going centralisation of business functions, removal of a management layer within department stores (an initiative titled *Future Management Structures* (FMS)) and updating the performance appraisal process and associated accounting and control practices. The Retail Revolution Strategy has been running for five years and the aforementioned initiatives (except the performance appraisal process: which was introduced during the study) were on-going to reinforce the strategy and had been going on since before the case study began.

4.2.3 The Performance Appraisal Process

The updated performance appraisal process, titled *My Performance*, sets out a “guide to the Partnership Behaviours and your Annual Review of Performance.” (My Performance, 2009, p. 1) It performs a dual role in outlining expected behaviours and targets, and then recompensing Partners against those targets through an *Annual Review of Performance* (ARP). The overall process includes: a hard-copy My Performance booklet, or guide, explaining the process, targets and expected behaviours; an electronic element of the Partner Intranet (termed *Partner Link*) where Partners and managers input information, which triggers standardised letters and information and which performs various calculations; a face-to-face ARP meeting to discuss and decide on *Performance Ratings* and to develop a *Personal Development Plan* (PDP) which formalises targets and objectives for the coming year and which are input into the electronic aspect of My Performance; a separate, but supporting, hard-copy pamphlet outlining appropriate pay bands based on Performance Ratings; a managerial *Calibration* exercise to consider and promote consistency; and, finally, communication of the Performance Ratings and *Salary Increase* to the individual Partner through Partner Link.

The Annual Review of Performance is identical in format across John Lewis. ARPs take place within a six-month period from September to February at the discretion of the line-manager. The manager triggers the APR process using Partner Link which then generates a standardised letter informing the Partner of the details of the APR meeting and what to prepare. Partners must rate themselves on sets of criteria and provide “evidence” for their grades before their meeting.

Assessment is split between two criteria reflecting the dual aim of the Partnership to simultaneously promote Partner happiness and successful business practices. These include various *Targets*, termed *the What*, and *Behaviours*, termed *the How*. The criteria contain quantitative and qualitative, as well as financial and non-financial, measures. Under each heading Partners are measured on four aspects, presented below in Figures 1 and 2.



Figures 1 & 2: My Performance Criteria for What (left) and How (right)

Under the What criteria, measurements of these respective criteria are based on Partners’: *Skills Profile* (‘skills to do role’), *Job Description* (‘delivers expected requirements’), a subjective basis of their (‘contribution to the department’) and a mix of KPIs and personal targets (termed *Objectives*). Every Partner should have formalised *Business Objectives* that contribute to the Retail Revolution Strategy by focusing on its “4+1” goals (Manager). These goals focus on *Partner*, *Profit*, *Customer*, *Sales* and *Shrinkage* (stock wastage). Each is attributed a measure: *Branch Level Partner Survey* result, *Net Operating Profit*, *Customer Satisfaction Survey* result, *Gross Catchment Sales* and a *Shrinkage Target*, respectively. Each of these goals should form a KPI in every Partner’s Objectives, alongside other, more

personal, objectives. Measures of ‘skills to do their role’ and ‘delivers expected requirements’ are also formalised in the Partner’s Role Profile and Job Description, respectively. ‘Contribution to the department’ is measured informally and subjectively by the line-manager, and any remaining (personal) Objectives are more flexible and can be set by the Partner upon agreement with their line manager.

Under the second measurement, the How, Partners are ranked based on their behaviour. The performance appraisal process sets out the expected behaviour for Selling Partners and Section Managers (Operations Managers and above are assessed on a similar but extended set of criteria) in three *Commitments*, each of which has two associated *Behaviours*, which derive from, and support, Principle 1. The Commitments include: ‘Build relationships powered by our principles’; ‘Take responsibility for our business success’ and ‘Create real influence over our working lives’. The Behaviours, respectively, include: ‘Takes Pride in Ownership’ and ‘Makes things happen’; ‘Delivers Excellent Service’ and ‘Works together’ and, finally, ‘Develops self and others’ and ‘Is open to and adapts to change.’ These are presented below in Figures 3 and 4.

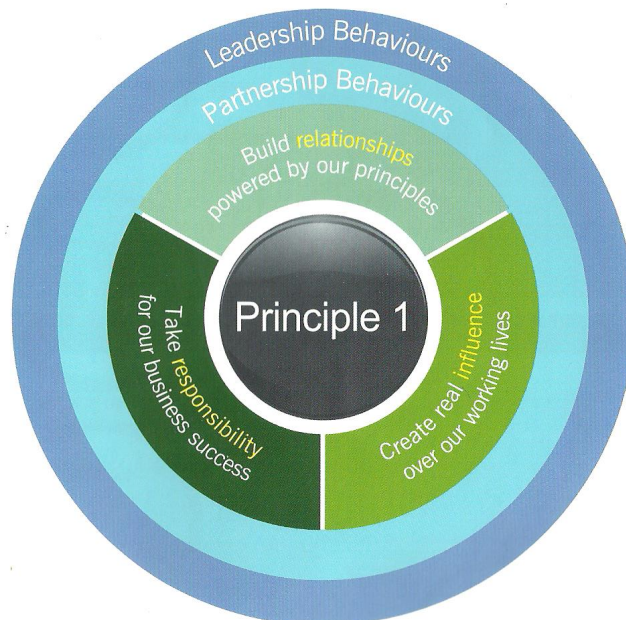


Figure 3: The 3 Commitments



Figure 4: The Six Associated Behaviours for Each Commitment

In addition, there is a more extensive explanation of each of the Behaviours that outlines both positive and negative *Indicators*. For example, under the “Takes pride in ownership” Behaviour of the “Takes responsibility for our business success” Commitment, the positive indicators include “can explain how our history and our Partnership principles of co-ownership underpin our business [...] voices their opinion openly and constructively [...] accepts responsibility for mistakes and learns from them” etc. (My Performance, 2009, p. 12) The negatives include, for example, “Is driven by the need for short term or personal gain, thinks only about their part of the business not the business as a whole [...] is unwilling to put themselves out” etc. (My Performance, 2009, p. 12).

Each Partner ranks themselves on a sliding scale from *Underperforming*, through *Developing*, *Good*, *Very Good* and to *Outstanding* separately for each of the sub-criteria under the What and the How. The criteria for these distinctions are to do with consistency and quality. Underperforming is where most of the criteria are not being displayed, Developing is where some are and others are improving, Good is meeting

all the criteria consistently (as highlighted in figures 1 and 2 above), Very Good is occasionally demonstrating some attributes of their immediate manager and Outstanding is consistently displaying all attributes of their immediate manager.

This self-rating is then sent to the manager: for review and to assist in their preparation. Face-to-face ARP (Annual Review of Performance) meetings then occur in private meeting rooms where the Partner and manager discuss the ratings the Partner has given themselves. Once a conclusion has been reached the manager is directed to input the agreed What and How ratings and reasoning separately into the electronic system, Partner Link, during the meeting. For example, a Partner might be graded Very Good for the What (where they hit all their targets and deliver some extra objectives, deliver requirements above their role profile and job description, and make a strong contribution to the department by, for example, coordinating a sales night or stock take whilst a manager is away on holiday), but Developing for the How (where they failed to satisfy their manager that they had worked together with others or contributed to the partnership spirit and local community for example).

Following this, the Manager and Partner set Objectives for the coming year: comprising of both formal Business Objectives related to the 4+1 targets and Personal Objectives related to training, other Behaviours, or anything else not included in the formal Business Objectives. These are entered into the system during the meeting and automatically sent to the electronic Personal Development Plan which is stored electronically and is accessible to both the Selling Partners and managers throughout the year. Partners are expected to maintain and update this themselves and use it throughout the year to remind themselves of their Objectives. There are also quarterly *PDP Meetings* to discuss how these Objectives are progressing. Partners are provided with various diaries, calendars and electronic spaces to note down activities which demonstrate completion of Objectives – i.e. their ‘evidence’ which they then write about when assessing themselves.

This concludes the ARP meeting. Following this, the system takes the individual Performance Ratings for the What and the How separately and computes an overall Performance Rating for the Partner using a matrix. This overall Performance Rating is again measured from Developing through to Outstanding. Whilst this combination is done automatically by the system on Partner Link, the matrix is presented in the paper guidance booklet explaining how the synthesis occurs based on promoting consistency, and is replicated below in Figure 5. The matrix highlights how Partners are rewarded for displaying consistent behaviour; note that if one of the measures is graded as Developing, then the maximum overall rating can only be Good, even where the other grading is Outstanding. In other words it seeks to promote consistency between both these measures.

Appraisal Rating Table		The 'What'				
		Under Performing	Developing	Good	Very Good	Outstanding
The 'How'	Under Performing	Under Performing	Under Performing	Under Performing	Under Performing	Under Performing
	Developing	Under Performing	Developing	Developing	Good	Good
	Good	Under Performing	Developing	Good	Good	Very Good
	Very Good	Under Performing	Good	Good	Very Good	Very Good
	Outstanding	Under Performing	Good	Very Good	Very Good	Outstanding

Figure 5: The Matrix Detailing How an Overall Performance Rating is Provided from the two Separate Ratings for the What and the How

This overall Performance Rating is then compared to the Partner’s Performance Rating from the previous year. Based on this comparison a pamphlet provides Managers with a number of “pay bands” based on the movement of a Partner’s rating (Developing-Good, Good-Good, Good-Outstanding, Outstanding-Good etc.). Each possible movement has an associated band of pay increase with a lower and upper bound. These are then applied to the Partner’s salary. For example, if a Partner moves from Developing to Very Good from one year to the next, their pay increase might be in the range of 4.8% to 6.9%. In contrast, a Partner who drops from Very Good to Developing might expect a 0% to 1% increase. A Partner who sustains a Good rating might expect between 2.4% and 3.5% for example. The ranges available

in each band allow managers to perform a sort of benchmarking and ranking amongst staff even where their ratings remain the same year-on-year. For example, two Partners both technically graded as Good (and having been graded Good the previous year) could be rewarded different pay increases based on their relative performance: it allows some flexibility for managers.

In March, after all appraisals are complete, there is a “calibration” or “pay review” exercise (Managers) where Steering Group members meet to review both the Performance Ratings and pay increases of Sections, Directorates and, occasionally, individual Partners to check there are no anomalies or stark differences. Only then is the Performance Rating and salary increase finalised, and only after this is a Partner informed of their finalised rating and salary increase for the upcoming year. The finalised version of My Performance on Partner Link is then made available for review and documents the Partners’ proposed grading, their evidence, a managerial rating, their thoughts on the evidence and then an agreed rating and agreed response to the evidence. Figure 6 below shows one example of a Partners’ finalised My Performance output. Managers then input this proposed increase into the system electronically and it is applied to the Partner’s salary automatically.

1. Business Objectives - this is the "WHAT" you need to achieve to do your job

Show All Details | Hide All Details

Details	Business Objectives	Action	Start Date	Target Completion Date	Achieved (Final)	Achievement Date (Final)	Evidence (Final)
▶ Show	Deliver service NPS improvements that exceed DS average	Coach for success, holding to account on poor performance	01-Jan-2013	31-Dec-2013	Not Achieved		
▶ Show	Drive LFL Sales growth	Focus on LFL's on floorwalks, through customer insight identify commercial opportunities	01-Jan-2013	31-Dec-2013	Achieved		
▶ Show	Increase JLFS contribution in line with DS average	Inspire and motivate partners through understanding of business benefits	01-Jan-2013	31-Dec-2013	Achieved		
▶ Show	Increase partner advocacy ahead of DS average	SM engagement	01-Jan-2013	31-Dec-2013	Achieved		

Rating for the "WHAT"

Partner Draft "What" Rating **Good**
 Partner Draft Comments **In a year of unprecedented change I feel I have continued to add significant value to the branch, demonstrated my ability to manage across multiple remits whilst securing and implementing projects that changed the selling landscape in Home, drove sales increase and delivered a step change in the operational platform for JLA in terms of Direct to Shop, Customer Collection and Customer Support/ Kuoni. I acknowledge that had I been more focussed on the OMCS remit I may have driven greater benefit in the Shrinkage agenda which just missed LY by .1%**

Manager Draft "What" Rating **Good**
 Manager Draft Comments **A good year for [redacted] not only has she managed a hybrid OMS / OMCS remit but she has been heavily involved in supporting the delivery of three major change programmes (FMS, PTP, DTD). The highlight KPI has to be Home Sales +4% where [redacted] has been instrumental in driving success. Equally excellent traction on JLFS where Aberdeen delivered the best p'card increase vs last year. Whilst NPS was a miss [redacted] has played her part in driving an 8% improvement on LY.**

Final Manager "What" Rating **Good**
 Final Manager Comments **A good year for [redacted] not only has she managed a hybrid OMS / OMCS remit but she has been heavily involved in supporting the delivery of three major change programmes (FMS, PTP, DTD). The highlight KPI has to be Home Sales +4% where [redacted] has been instrumental in driving success. Equally excellent traction on JLFS where Aberdeen delivered the best p'card increase vs last year. Whilst NPS was a miss [redacted] has played her part in driving an 8% improvement on LY.**

2. Behaviours and Commitments - this is the "HOW" you do your job

▶ Show	Leadership Behaviour 5 Take responsibility for our business success Inspires ownership	Good	Good
▶ Show	Leadership Behaviour 6 Build relationships powered by our principles Works across boundaries	Very Good	Very Good
▶ Show	Leadership Behaviour 7 Take responsibility for our business success Acts with courage	Very Good	Very Good
▶ Show	Leadership Behaviour 8 Create real influence over our working lives Develops talent	Very Good	Very Good

Rating for the "HOW"

Partner Draft "How" Rating **Very Good**
 Partner Draft Comments **I have used my experience, resilience and capacity effectively, helping support and guide both line reports and peers in leading through the challenge, ambiguity and emotion of FMS, taking ownership for my DM's outcomes with personal success being that my reports secured the right outcome for them, two secured SG positions. I have continued to influence across all areas of branch performance, testing and challenging peers, driving accountability in line reports and partners to deliver branch success.**

Manager Draft "How" Rating **Very Good**
 Manager Draft Comments **[redacted] has worked well with her SG peers to ensure a smooth transition through the change programmes. She has worked tirelessly to support her DM's through FMS, 2 of whom secured OMS and OMCS roles with her support. I am also pleased with the way she has faced into a hybrid OMS / OMCS role and delivered through her team of DM's and latterly SM's. This year is now about embedding new ways of working, driving performance and raising the bar in Home through setting high standards, making clear the consequences of poor performance.**

Final Manager "How" Rating **Very Good**
 Final Manager Comments: **[redacted] has worked well with her SG peers to ensure a smooth transition through the change programmes. She has worked tirelessly to support her DM's through FMS, 2 of whom secured OMS and OMCS roles with her support. I am also pleased with the way she has faced into a hybrid OMS / OMCS role and delivered through her team of DM's and latterly SM's. This year is now about embedding new ways of working, driving performance and raising the bar in Home through setting high standards, making clear the consequences of poor performance.**

Figure 6: A finalised print-out of My Performance showing proposed and agreed evidence and ratings for an individual Partner.

In summary, Partners are measured both on what they do and how they do it. Some measures are formalised and others are more subjectively measured by the manager. The most formalised measures of performance include the Objectives which are written in a Personal Development Plan in order to allow Partners to keep track of them. Objectives are split between Business Objectives (relating to the 4+1 goals of the Retail Revolution Strategy) and Personal Objectives. To achieve a Good rating, Partners must “deliver all objectives set”: that is, they must accomplish every single one of their Business Objectives and of their Personal Objectives. The 4+1 Business Objectives are measured at a branch level, and therefore if the branch does not achieve all of its targets, no single Partner within the branch can, technically, be awarded a Good rating. Partners are rated on both the What and the How and this provides an overall rating which is then compared to their rating from the previous year and which determines the upper and lower bounds of their possible salary increase for the upcoming year. Managers attempt to calibrate both the ratings and the pay increases through meetings in order to promote consistency. PDP Meetings each quarter encourage Partners to keep their PDP up to date and remind Partners of their Objectives for the year. This process provides managers and Partners with detailed information on *both* what they are expected to deliver, and how they are expected to act when going about delivering these objectives: as demonstrated in the matrix presented in Figure 5 which highlights a desire for equal weighting.

Having outlined the background to the case site and provided an overview of the performance appraisal process, the next sections outline the findings from the study of interaction with, and around, the above-outlined performance appraisal process in relation to the research questions.

4.3 Making Ideas Real in Practice

4.3.1 Introduction

The empirical story documented below begins by detailing the existence of two distinct sets of ideas arising from the measurement of The What and The How which

are combined to varying degrees and by various methods. One idea relates to partner happiness and the second relates to business success. Additionally, this section highlights how these ideas are manifested in both formalised material technologies and informal social practices. Following this, Section 4.3.3 details how these ideas come to be made real in practice through the influence of the performance appraisal process: detailing how the characteristics of the performance appraisal process encourage engagement whilst also constructing certain forms of knowledge and instructing actors to behave in a certain way. Building on this, Section 4.3.4 documents how these ideas are not always reflected directly into practice, as in Section 4.3.3, but instead can be enacted with much variation. This section presents a continuum of action detailing variations in how the initial ideas are enacted in practices and made real. The final section documents three ways actors justify and rationalise their behaviour across this continuum: things being obvious, things enhancing one's own position and things requiring external persuasion or coercion. Having presented the empirical narrative, the following Chapter parallels this to represent such a narrative explicitly under the theoretical framework to demonstrate what we learn from such a study, and therefore how this project contributes to knowledge.

4.3.2 Ideas of Partner Happiness and Business Success

This section documents manifestations of each of the distinct ideas that are explicitly the aim of the Partnership under 'Principle 1' which states that the "Partnership's ultimate purpose is the happiness of all its members, through their worthwhile and satisfying employment in a successful business." (Partnership, 2009, p. 3) Whilst the relationship between Partner happiness and business success is not specified, i.e. it is not clear if it is felt that one should lead to the other, it is clear that the Partnership aims to make *both* of these ideas real in the actions of its Partners as highlighted in the matrix documented in Figure 5 and the dual aims of Principle 1. This section is split into two parts which document both the formalised material instantiations of each idea as well as the informal practices associated with each idea for, firstly, the partner happiness idea and, secondly, the business success idea. In other words the two sections describe how each idea is understood and what it means to the Partners within the case site. In closing, the differences between these two ideas are

commented upon in order to highlight their distinctiveness: such differences are summarised in Table 2 below.

4.3.2.1 Partner Happiness

Instances of Partner happiness as an idea to aspire to are littered throughout the formalised documentation provided to Partners during their induction, throughout further training periods and in their day-to-day activities. Perhaps the most formalised instance of the idea of Partner happiness is its position within Principle 1: the Partnership is constitutionally defined as, firstly, aiming to promote Partner happiness. Whilst such a statement remains somewhat opaque, this statement expands to outline that such happiness should be encouraged “through [...] worthwhile and satisfying employment” (Partnership, 2009, p. 3). Likewise, the Role Description of Section Managers sets out that their “Job Purpose” is to “create an environment in which Partners [...] achieve personal fulfilment.” (Job Description, Section Manager) But what does this mean?

Whilst the terms remain loose there are various descriptions of how Partners should behave in order to encourage happiness both for themselves and for others. In sum these boil down to a collective or co-operative spirit and ‘Partnership way of working’ where Partners are: trusted, autonomous, given responsibility, asked for their views, treated with respect and as equals and are considered to be a good salesperson when the customer is happy. Such characteristics are repeatedly cited alongside the idea of Partner happiness. For example, the Welcome Booklet Partners receive upon joining notes: “the Constitution was written over 80 years ago, so how does Principle 1 work in today’s modern Partnership?” In answering it provides an explicit idea of what partner happiness means: “we are all co-owners, we share responsibility for the success of our business and influence what happens by voicing our views and opinions.” (Welcome Booklet, p. 12)

Such themes of involvement in the business continue throughout other documents, from broad strategic documents down to individual questions in surveys of Partner content. For instance, documents such as the Branch-wide KPIs lay out that Partner happiness is one of four “Strategic Goals” which should be encouraged through

“brave, empowering leadership” and which should be measured through surveys, absence records, performance appraisal and employee turnover information. Likewise at an individual level Partners are each asked to conduct a Partner survey, which includes questions such as “My ideas to improve our business are welcomed,” “I am treated with fairness and respect” and “I feel comfortable questioning the way things are done”. The results to these surveys are directly linked to managerial performance review and taken seriously as they can impact upon managerial promotions or pay rewards. Similarly, the Role Description (another measure upon which Partners are measured) for managers includes the directions: “create a spirit of lively, engaged co-ownership [...and] Play an active and influential role in the branch’s local community” which again hint at the importance of feelings of inclusion, respect and value which are supposed to deliver this idea of happiness.

Whilst such descriptions proliferate various documents, they are most coherent, explicit and formalised in the How measures of My Performance which sets out in some detail the behaviours Partners are expected to display when interacting with colleagues. As noted above (see Section 4.2.3 and Figures 2, 3 and 4), the How outlines three expected Commitments and six associated Behaviours against which Partners are measured and which include: ‘Build relationships powered by our principles’; ‘Take responsibility for our business success’ and ‘Create real influence over our working lives’. The Behaviours, respectively, include: ‘Takes pride in ownership’ and ‘Makes things happen’; ‘Delivers excellent service’ and ‘Works together’ and, finally, ‘Develops self and others’ and ‘Is open to and adapts to change.’ Again there is a strong rhetoric of being involved, taking responsibility and co-operation: as demonstrated in the positive Indicators which outline that Partners should be able to “explain how our history and our Partnership principles of co-ownership underpin our business,” that they are someone who “voices their opinion openly and constructively” and not someone who “Is driven by the need for short term or personal gain, thinks only about their part of the business not the business as a whole” (My Performance, 2009, p. 12).

Indeed such ideas are formally embedded into the structure of the organisation and a secondary and separate “democracy” (Assistant Registrar) or governance structure, termed “Registry,” is in place solely to ensure the business is managed according to Principle 1 and the happiness of Partners:

[...] everybody's held to account through [...] the democracy process [...] you've got [a Registrar] who [the Head of Branch] doesn't line manage [...] and if she thinks [the Head of Branch] is making the wrong decisions for the business and for the Partners then she challenges [them].

(Section Manager)

Similarly, representatives are elected to sit on various ‘forums’ and committees at branch, regional and partnership-levels and feed *Partner Voice* back to the Management Board. Quarterly *Town Halls* and *Leadership Conferences* allow Partners to hear the current business strategy from management, as well as again providing an opportunity to “question, test and challenge.” (Assistant Registrar) Similarly, monthly in-house magazines, *The Gazette* and *Chronicle*, afford Partners the ability to write, and read responses to, letters to the Management Board, as well as to learn about issues and strategies concerning the business. All of these instances demonstrate formalised commitments to delivering the idea of Partner happiness by involving Partners in the decision making of the business.

These structural features represent manifestations of the Partner happiness idea within John Lewis. The material enactment of this symbolic idea is taken seriously and can indeed have significant ramifications for the way the company operates. For example, a manager noted that a decision had been made which “changed the day of when the pensions were going to be paid,” but that this “all got changed” because of “a massive outpouring [...] the letters just came through, and came through, and came through.” Whilst managers stressed that not every concern was accommodated, the Partnership did it’s best to listen to “Partner Voice” and amend decisions to the best interests of Partners wherever possible.

Another example includes planning Christmas rotas. The Assistant Registrar explained how they coordinated this procedure and detailed how the planning stage involved a number of iterative steps between senior management and shop-floor

Partners before the rota was finalised. An initial schedule was proposed by senior management and then amended by Partners, with reasoning for the suggestions, since “you can’t just say that’s not a good idea, that’s not what we want to do, you’ve got to come up with a solution, so as co-owners in our business it’s about also coming with a solution.” (Assistant Registrar) A re-amended proposal was then presented which Partners again responded to. After a number of rounds of iteration, senior management finalised a rota which was slightly longer than desired by Partners. Despite Partners not ‘getting their way’ completely, this iteration reflects a genuine effort and involves considerable work over and above simply proposing the rota as final and not being willing to alter it. The idea of Partner happiness expressed through involvement and autonomy was not taken lightly and in addition to being formalised in company documents actually altered management decision in order to instantiate this idea.

Manifestations of the Partner happiness idea are also evident in daily practices on the shop floor. For example, the Partner happiness idea is interpreted by Partners as promoting “fairness” (Selling Partner) and equality in performance appraisal in terms of loyalty and commitment to the company: others repeatedly expressed the opinion that long-serving Partners should be rewarded and paid more than new starts. One Partner noted it was “crazy” that some new starts were being paid more than established Partners regardless of their current performance. Another suggested:

I know you have to develop but people work differently [...] especially like with the folk that have been here, like the girls in our department, who’ve done everything - I know they find this [the increased demands from My Performance] ridiculous because they’ve been here 20 years, they’re 50 years old, what more do you want from them?

The implication from this Partner is that even if some Partners are not delivering their targets they should be relatively well paid to reflect their commitment and loyalty to the Partnership. Equally, Partners are also concerned about equality for pay in relation to increasing demands upon their time. For example, one Partner noted that “they’re looking into the Section Managers and their pay, but the Partners, the experienced Partners, are maybe getting things handed onto them: what’s happening with their pay? Because they’re not getting paid that level the managers are you

know.” These again reflect a perception of equality and fairness in pay, demonstrating a desire to recompense Partners on their work-load rather than their title or hierarchical position in order to promote Partner happiness.

Another instance of the idea of Partner happiness is highlighted in the expectations of Partners, in relation to: communication style and content; expectations of managerial roles; and Partners’ own identities. This collection of taken for granted expectations were summarised by Partners as “the John Lewis way.” One manager commented that “as soon as you start it’s made very clear that it’s a Partnership: what the principles are, what the behaviours are [...] how we should treat each other.” For example, values of friendship, community and cooperation were highlighted when, “within the first week [of joining], I had a one-to-one with the Head of Branch [...] we went for a coffee and we had a chat, and I got to know him a bit and he got to know me.”¹⁸ These expected behaviours are outlined in the three Commitments, which are “always on your mind” because they are printed on the wall at the staff entrance and are “the first thing you see when you come into work every day.” (Manager) Similarly, Partners repeatedly referred to John Lewis as “actually respect[ing] their employees” and having “principles: so their commitment to Partners and the happiness of Partners.” One Partner summarized:

[At previous employers], you often felt like you were a number [...] and you weren’t always getting your voice heard. Whereas here it seems to be a little bit of a different set up and it’s quite nice. [So, for example,] I’ve been allowed to take time out of work and go and do some reading for a primary school [...] which has never been something I’ve been able to do through any other company. They’re like: ‘time off? For what?! Are you kidding?!’

A number of managers noted the difficulty they had “adapting” to this “John Lewis way” when coming from another business because it was so different to what they had previously experienced. For example, a manager commented that, “I was confused by the fact that you couldn’t say this to a Partner in this way, and you couldn’t do that [...] and oh you’ve got a meeting every 5 minutes [...] but that’s a cost of doing business the way we do [...] and we get a lot advantages through that. I mean there’s Partners that do things that you wouldn’t believe.” Another commented

¹⁸ Recall that there are close to one thousand Partners within the branch under study.

that in his previous job, “regardless of how many folk I made cry [...] and unless I did anything illegal, the results were what mattered. Whereas here there’s plenty of opportunities for Partners to input into how I go about my job and how I get the results: so I can’t force it anymore unfortunately. But that suits me, that’s why I’m here.” Again here we see reflections of how seriously the idea of Partner happiness is taken by the Partnership: it is not a tokenistic effort at involving Partners and involves a significant amount of extra effort and work for staff to run the business according to these principles: managers “can’t force it”.

The “John Lewis way” socialises expectations both of *what* managers should communicate with their Partners, and *how* they should communicate. Firstly, Partners expect to receive “a huge amount of information on how the business is performing” (Head of Branch). Various structural aspects facilitate this information flow, including: numerous Bulletins, Notice Boards and Posters, quarterly Town Hall Meetings and Leadership Conferences, the company magazines *The Gazette* and *Chronicle* etc. Managers’ duties include not only basic managerial tasks, but also supporting, encouraging and training Partners, including them in decision making, explaining the rationale for business-decisions, coordinating and encouraging their feedback into Partner Voice channels, facilitating and coordinating their personal development within the Partnership, organizing their mandatory training and holidays, through to “having their back” when dealing with aggrieved customers or “being a shoulder to cry on” at the end of a hard day (Selling Partners). Many of

Managers reflected upon these activities as “spoon-feeding,” “hand-holding” or providing a “paternalistic” function and being responsible for their Partners. Again these reflect practice enactments of the partner happiness idea: inclusivity, equality, support, value etc. These symbolic elements are manifested through the role a manager is expected to fill. A manager summarised:

It’s all about respect, and being open to the fact that Partners will challenge you [...] I’ve said, on a number of occasions to all my team, ‘if I ever ask you to do something, and you think it’s the wrong thing, feel free to challenge me on it, and I’ll give you my reasons and hopefully explain to you that is why I need it done in this particular way and why I need it done now, but ask the question because I might be wrong.’

Such activities were repeatedly evident in the practices of management; for example, another manager reflected that “I personally keep the team posted on what’s happening as far as recruitment goes, so if I’ve managed to get a new Partner or if I’m interviewing, assessing, I’ll keep them in the loop as to what stage we’re at within that recruitment process.” Another Partner commented similarly, highlighting their expectations of support, on the perceived role of the manager and where the responsibility lies in career enhancement:

If you’re still Developing after three years, I would be asking why the hell you’re still Developing after 3 years and no one’s done anything about it? That’s up to the managers to be saying ‘why have I got a Partner here that has been here for 3 years that is Underperforming or in Developing? [...] We’ve done something wrong; they’ve not been looked after.’

Secondly, there are particular expectations of how managers communicate with Partners, particularly in a respectful, inclusive, encouraging and positive manner. For example, one Partner commented that: “new managers have spoken to colleagues using their old workplace [language...] which shouldn’t be [happening], because there’s a just way, the John Lewis way of doing things.” This “John Lewis way of doing things” involves a particularly supportive relationship between manager and subordinate, where the manager is expected to devote considerable effort to looking after, in the broadest sense and both in content and style, their Partners. A manager reflected on this when they commented:

[...] another example would be floor walking with my store manager in [my previous employer] and they’d go: ‘don’t like that, don’t like that, don’t like that, go and fix it.’ Whereas here, it’s more [like]; ‘I’m not sure about that, this is what I see as my picture of success.’ They care more. There’s more emphasis put on building people around you as opposed to just having people around to deal with the year.

Likewise, this “way” of communicating was highlighted by a manager who was “confused [when I started] by the fact that you couldn’t say this to a Partner in this way, and you couldn’t do that, and you need to go down that route and that route and that route.” Summarising these expectations, an Operations Manager described the managerial position like being a “leader [...] and about bringing people with you, your followers.” This position as a “leader” legitimised managers as occupying a

supportive, rather than directive, role and provides Selling Partners with expectations of both *what* information they should receive and *how* they should receive it.

The idea of Partner happiness manifests itself in such performances around the identity of Partners as autonomous and trusted members of a wider team of professional salespeople. Partners repeatedly referred to their goal of delivering “excellent customer service” by “making sure that your customers have got the best experience that they can have.” (Selling Partners) Selling Partners were satisfied when the customer was “happy,” and noted “to make them happy you’ve got to go the extra mile sometimes and keep them coming back.” One manager provided an example of a Selling Partner “going the extra mile” by installing a television for an elderly customer, outside of working hours and of their own initiative. Another Partner reflected fondly that a customer had recently been upset because they thought a Partner had “left without saying goodbye” when, in fact, they had merely been transferred to another department.

In summary, the idea of Partner happiness manifests itself in a variety of ways which can be summed up as the “John Lewis way” of doing things and which is both instantiated in formalised documents and day-to-day practices. Activities contributing to this happiness include: partners being given autonomy and being “trusted to do [their job]” (Selling Partner); managers acting in a supportive capacity and taking responsibility for Partners; managers communicating in a respectful and inclusive manner; Partners being provided with information about the business and being able to influence decisions on the back of this; and Partners providing professional sales service and making the customer “happy.” These are summarised below in Table 2 which provides a contrast against the second idea of business success, which has nearly opposing activities in each respect and which is considered in the following section.

4.3.2.2 Business Success

In contrast, the idea of business success legitimises profit, rather than partner happiness, as the ultimate goal of a “successful business” and rationalises activities to this end. The terms of reference shift from partner happiness to the “business

case” (Selling Partner) and the aim is to become more “business orientated” and “commercial” (Operations Manager) because, as one manager suggested: the Partnership “may be there for the happiness of Partners, but we’ve still got to make a profit. We’ve still got to be a commercial business. We are there to make a profit, to sustain ourselves.” Here we see a distinct shift in what the ultimate goal should be: profit. The business success idea manifests itself through a focus on increasing sales, profit and efficiency. These are rationalised with reference to the “business arguments” (Manager) which legitimise self-interest and hard selling to increase profit. Again there are instances of the idea of business success in material documents as well as informal day-to-day practice and these are, again, summarised and compared to the partner happiness idea in Table 2 below.

Whilst business success ideas often conflict with those of Partner happiness in values or aims, they are often placed side by side with little effort to reconcile any potential conflict between them. For instance, in the Role Profile for managers mentioned above, managers are directed to “inspire and engage managers and Partners to maximise their contribution in delivering profit” and similarly to “Maximise [the] productivity of Partners” alongside statements to “create a spirit of lively, engaged co-ownership [...and] Play an active and influential role in the branch’s local community”. How these activities link, whether there might be conflict between these and how to reconcile such conflict is left unspecified.

Despite such placement it seems there are conflicts in practice between the two ideas. In contrast to the idea of Partner happiness as cooperation, autonomy and inclusivity of perspectives, business success is instead focused on individualism, standardisation and a sole focus on profit maximisation. Specifically it is the focus on profit maximisation, rather than achieving and sustaining an ‘acceptable’ level of profit, which seems to engender conflict with the Partner happiness idea. Such a focus is evident, for example in the Welcome Pack which places emphasis on the financial bonus rather than inclusivity and suggests the “most tangible advantage of being a Partner is the annual Partnership Bonus.”

Such a proliferation of financially orientated information is indeed felt as causing tension and as coming at the expense of a focus on partner happiness. Partners perceive the Retail Revolution Strategy as placing more focus on business success than had been done in the past: “it used to be Partner, Customer, Profit. In the years that I have been here that has completely changed, for various reasons it is now Profit, Customer, Partner.” (Selling Partner)

Such a feeling of profit being the ultimate focus is also reflected in material documents. For instance, the Operating Plan, termed “4+1”, outlines formally the objectives of the company and “every Partner has to feed into that Operating Plan” (Manager) by delivering these objectives. My Performance formally incorporates this idea by setting Business Objectives: “every Partner should have the same Business Objectives, our Business Objectives are 4+1.” “4+1” focuses on “Customer, Partner, Sales, Profit, and Shrinkage is the plus one.” (Manager) Here we see three out of five areas explicitly focused on improving business success, a fourth, “Customer”, which is ambiguous, and only one area explicitly focused on Partner happiness. Similarly, other areas of The What measures in My Performance outline an explicit focus on maximising profit: such as the requirement to deliver “all objectives set” which include the prescriptions that Partners should “grow catchment and shop sales ‘above the market’” or that Partners should explicitly focus on “workroom profit” or additional ‘add on’ products such as “JLFS [John Lewis Financial Services] Growth (including P/Card [Partnership Credit Card]”. Likewise, the job description for selling managers prescribed that Partners should be pushed to “actively sell the full product assortment and service range” and “utilise all channels to secure sales.”

Likewise the vast majority of the daily ‘morning meetings’ are taken up with discussion of the previous day’s trading results in terms of revenue, further informed by material print outs of financial information. Additionally, the back-office corridors and ‘staff-only’ spaces within the store display a vast amount of visual information in electronic and paper format of financial information broken down to Selling Sections, Departments, Stores, Regions and Company categories with

information on like-for-like sales, profit, shrinkage and various other measures of financial performance.

Under the idea of business success, Partners are instructed to explicitly focus on increasing revenue rather than delivering what the customer needs. One manager talked about the need to focus on “add-ons [...] promoting [the] Partnership [credit] Card and all the other financial services.” In addition, others spoke of the push to sell complementary products, “so not just selling a mattress, but selling the mattress protection, maybe a new duvet, so it’s all the add-ons that you can add in to that sale which will ultimately help profit at the end of the day.” Another Partner joked: “it’s like twenty questions at the till! Have you got that, do you want this?” Likewise in Partners’ Job Descriptions they are formally advised that they need to “achieve sales targets by actively selling the full product assortment and service range” which again conflicts with the idea of delivering customer satisfaction; instead the idea is to actively sell as much as possible.

Some Partners, drawing on the notion of a professional salesperson under the idea of Partner happiness, felt like promoting a Partnership Credit Card was “just selling something to somebody that they don’t particularly need [...] and] pushing stuff upon people” (Selling Partner). However, the idea of business success rationalises this behaviour under a different type of professionalism; as outlined when a manager commented others were “very sales motivated [...] and] hungry for money, [for them] it’s all about sales [...] because] at the end of the day that pays our, everything.” (Manager) Here there is a distinction between two types of ‘professional’ sellers: one, associated with Partner happiness, is about being an expert and providing the customer with everything they need and keeping them “happy” (Selling Partner), whilst the second, associated with business success, legitimises more ‘pushy’ selling where a professional salesperson is one who can get the most revenue out of each sale.

In addition to increasing revenue, the business success idea rationalises activities relating to increasing efficiency and becoming more “business orientated”

(Manager). For example, many back-of-house functions have been centralised and much in-house decision making has been standardised with the aim of improving business success through increasing efficiency. Again this reflects a shift away from the cooperation, autonomy and feelings of respect which Partners spoke of under the idea of Partner happiness to delegation, standardisation and top-down control. For example, Partners spoke of “the folder” or “the book” which outlines Branch Operating Procedures, or “BOPs,” which should be strictly followed. One Partner commented, “if I say ‘oh, that [cushion] should go there,’ [my manager is] like ‘oh no, we can’t have that there [...] that’s not what it says in the book.’” These contrast with earlier comments about being “trusted to do your job” and highlight a different way of organising when trying to realise the idea of successful business. Such comments demonstrate evidence of a profit rationality overtaking a concern for the happiness of members: their “worthwhile employment” through engaging in business decision making, even on such small-scale decisions as the colour and layout of cushions on a display settee (as in the example above), is pushed aside by a concern for standardising shops in an effort to reduce costs, increase the consistency of the shopping experience, and ultimately generate increased profit.

This business orientation is also reflected in the perceived role managers’ play within the business. One manager noted that “over the last few years [...] we’ve moved to a much more centralised model, [and] there are a) less opportunities to have different ways of working, [and b)] there’s more and more external people [...] coming up from the centre, to measure and audit.” Some managers, again drawing on the ideas of Partner happiness, noted the negative impacts this was having by “stifling creativity,” for example on Chefs menu-making abilities which rewarded them with feelings of worth, interest, autonomy and respect from the company to do their job professionally. In contrast, these activities were justified under “efficiency” and “consistency” concerns attached to improving business success because “the way the business will move forward to be a successful business, [is for] more and more [to] come from central.” (Managers) Again we see conflicts emerging between the coexistence of these ideas: each has a distinct focus and rationality. Here chefs’

interests in happiness (by running their own kitchen) or trust in Partners' abilities are usurped by a concern for standardisation of shopping experience.

This focus on "efficiency" (Manager) also alters the role of managers within the Partnership to be less supportive and more directive: reflective of the rationality of centralisation and standardisation under the idea of business success and in stark contrast to their role as supportive "leaders" under the Partnership happiness imperative. Many of the responsibilities of a manager as a supportive leader become irrational when aiming to materialise the idea of business success. For instance, Partners repeatedly spoke of their increased workload and "responsibilities" and how they were being pushed to become "self-sufficient" by taking on activities previously completed by their manager. For example, now a managers' role should not include, according to the idea of business success, organizing holidays, coordinating training or being responsible for Partners' development and learning (in contrast to the paternal and supportive role managers should play when focused on the idea of Partner happiness). Instead, the idea of business success rationalises that it is more efficient for these tasks to fall to the Partner themselves. For example, a manager commented:

When I first started we really, really, really hand-held Partners to a ridiculous extent and probably my second most-used word, other than consistency, is 'self-sufficiency' because I keep saying to my team all the time that they need to become more self-sufficient. The things they're coming and asking me, nine times out of ten [they can find themselves].

Echoing this shift in the role of managers, another commented how it was "not my job to go through this [the performance appraisal guidance] with a fine toothcomb and to speak to every single person to make sure they understand it" (Manager). Reflecting an increasing focus on enhancing business success and decreasing focus on their role as supportive of Partners, they continued: "going forward if there's more involvement and more knowledge needed, that needs to be Partner driven [...] it's about Partners going 'do you know what, if I don't worry about this, then how am I going to get there?'" This again reflects a directive and self-sufficient expectation of Partners which contrasts with a supportive and paternal relationship under the idea of Partner happiness.

A rhetoric of transition and ‘moving forward’ rather than using ‘change’ language was littered throughout the interviews and again demonstrates the perception of business success becoming more prominent than Partner happiness. This transition is legitimated by a “business case” (Head of Branch) argument rationalised by concerns centred around profit and legitimised under the idea of business success. For example, one manager commented that they had come across letters in The Gazette from Partners highlighting that “this business was founded to look after Partners, but you’ve made this change and now I’m deeply unhappy,” but that “you can see the business argument for that [change].” Another manager summarised:

I think John Lewis had a reputation of having a load of very nice people that weren't really that geared up on delivering results [...] I think in the past John Lewis has been far too soft on some of its employees in the sense that they come in, they do a lovely job, they walk around behaving very nice to everyone, but they don't sell anything or they don't deliver enough, whereas the What makes it very clear that there's an expectation that as a company, we want to get our money from them, they've got to earn their way.

In relation to ‘earning their way’, Partners are expected to take on additional responsibilities, for example, by focusing on add-on sales, organizing their own holidays etc. (as detailed above), but also by providing feedback to their peers on the Branch Operating Procedures or “best practice” and also being flexible in where they work. Here we again see a standardisation of what it means to be a Partner and values of their product knowledge, passion and ability to give the customer excellent customer service shift to become less important under the idea of business success.

Such increasing focus on business success is legitimised by an appeal to the ‘ultimate’ concerns of profit, company survival and efficiency. For example, one manager commented that they had had multiple conversations where they said that, “you need this [change] to survive, and if we don’t change then there isn’t going to be a business, and this isn’t going to change folks, so you really have to make up your mind if this is still the company that you want to work for!” Another suggested that:

[...] if we don't ask more of every single Partner by framing it like that then we're never going to get anywhere [...] we're not efficient in any way shape

or form at half the stuff we do, we have far too many meetings, there's some people here that are still stuck in the past where they were Flossy that looked after shoe polish and they now have to look after the whole of stationery or the whole of shoe-wear or something like that, so it's about pushing every Partner and asking them to do things in the exact way we need them to do it.

Alongside this shift of supportive leadership roles, the aim of managers is also different according to the idea of business success. Instead of a focus on support, Managers spoke of the importance of promotion and the performance appraisal being “really key” in showing them “exactly what I need to do to take a step up.” (Managers) The idea of business success rationalises an individual focus on promotion, as one manager highlights when commenting: “I want the best for my Partners because if my Partners do well, I do well.” Again this contrast sharply with the notion of collectivism, equality and cooperation under the idea of Partner happiness; where Partners were instead concerned with rewarding loyalty regardless of current performance.

In summary, the idea of business success manifests itself through a focus on profit (both through explicitly increasing revenue and increasing efficiency) to become more “business orientated.” (Operations Manager) Rationality is assessed from a “logical, business-headed stance” rather than an “emotional stance” (Head of Branch) which justifies moves towards centralisation and standardisation. The role of managers is more directive and partners are expected to take responsibility for their own development under the idea of business success. Finally, the business success idea also implies a more individualistic focus (in contrast to a collective focus) which rationalises individual reward and “pushing” (Selling Partner) products onto customers in a more ‘hard-selling’ fashion. These characteristics are summarised and contrasted against the idea of Partner happiness in Table 2 below.

Characteristics	Partner Happiness	Business Success
<i>Core metaphor</i>	Partner happiness	Successful business/profit
<i>Focus/aim</i>	Happiness of Partners & excellent customer service	Increasing revenue, sales & profit
<i>Language</i>	Paternalistic/supportive	Business case/directive
<i>Role of Manager</i>	Leader/guidance	Standardisation/efficiency
<i>Aim of Democracy</i>	Involvement	Delegate responsibility & increase efficiency
<i>Audience for legitimacy</i>	Partners/community	Bottom line
<i>Role of Perf. Appraisal</i>	Equality/accountability	Self-interest/promotion
<i>Identity</i>	Collective, professional	Individual, sales focused
<i>Appropriate structure</i>	Autonomous, independent & trusted units	Centralised & standardised whole

Table 2: Characteristics of the Partner Happiness and Business Success Ideas

We can clearly see some of the conflict emerging as the idea of business success is felt to be prioritised over the idea of Partner happiness as the Retail Revolution Strategy is landed. Such tensions are felt to increased as the Retail Revolution Strategy is introduced and specifically as My Performance is implemented since it contains a more explicit focus on the idea of business success than the previous process. For example, the Operations Manager of Commercial Support criticised the old performance appraisal process for not being:

[...] fit for purpose [...] because it was very, very behaviourally based. So we measured [...] how nice was a partner, does he smile, were they fluffy and all the rest of it. But actually if they couldn't sell, it didn't really matter. Because we didn't measure them on whether they could sell or not, we just measured how nice the person was: did they behave appropriately?

Thus, whilst managers would try to “find [a] way of ensuring that you were bringing that [profit focus] into their appraisal somehow [...] the system wasn’t set up in a way that that was easy to do, so you had to be quite clever” (Operations Manager of Commercial Support). As such, the newly implemented My Performance seeks to bring about a shift to more formally engage with the idea of business success. The following section turns to document how such a shift occurs, before the final section documents responses to the implementation of this attempt.

4.3.3 Making Ideas Real Through Performance Appraisal

The aim of this shift is to sustain John Lewis as “Britain’s leading retailer” (Manager) through the Retail Revolution Strategy: described as a “big cultural shift.” (Personnel Manager) The first initiative of this strategy is termed *Future Management Structures* (FMS) and involved removing an entire layer of management from department stores. Partners described this as significantly affecting their activities and altering the way things are done: one Partner described it as “a new world.” Following FMS, the updated performance appraisal process, My Performance, was introduced to outline how Partners were expected to behave and what they were expected to deliver in this “new world” (Selling Partner) which outlined different expectations and defined ‘good’ performance in a new way: as highlighted when one manager commented that Partners who had previously been graded at the top of the scale might “automatically think that [they] sit up here. But that’s really not the case because it’s a totally different thing and you need to do doing a lot to be up here!” Similarly, another commented that there was a difference between doing things to a high standard and actually meeting the criteria of a Very Good rating:

I might say someone’s merchandising is really good, and they think: ‘oh, she said it’s very good, oh, a Very Good Partner!’ Hmm, no, you’re not! If you’re not delivering all of this consistently throughout the year, being really positive and thinking outside of the box then actually you’re not Very Good. They need to have that understanding of what My Performance language is and what the general meaning of ‘good’ is.

My Performance was designed specifically to demonstrate the expectation to deliver not only *The How* but also *The What*. In other words, managers sought to “mould new people into the Partner we want them to be.” Managers commented that My

Performance provides them with a “mountain of tools,” “created a new vocabulary” or was a “Bible” for presenting Partners with expectations and thus helping to mould Partners accordingly. Partners themselves repeatedly referred to My Performance as outlining expectations and providing “clarity” and “mak[ing] it clear what [they] want,” or that it “sums it all up for you, exactly what is expected.” Another manager reflected how the tool constrains what behaviours should be displayed by legitimising only those which it details: “there’s no point in adding in any bits yourself and doing other bits because that just gets messy, this is what you’re working towards.” In sum, My Performance forms the formalised and material instantiation of the requirement to focus on *both* Partner happiness and business success, reprioritising business success to be at least as, if not more, prominent than Partner happiness.

My Performance visually combines the ideas of Partner happiness and business success (see Figure 6 below) and, subsequently, instructs Selling Partners on appropriate and expected behaviour according to the ideals of senior management: specifically the notion of enacting both ideas in practice. Partners repeatedly spoke of the importance of this “balance” (Head of Branch) that My Performance sought between recognising “what people do, and how they do it.” (Operations Manager) Partners felt that “they’ve made it very clear that there’s two things that the Partnership wants: [a)] is that you do it right, and b) that you actually do it in the first place.” Managers spoke of My Performance showing sales-orientated Partners the need for them to also “engage with what this business is about: [...] engage with co-ownership,” and vice versa: for highlighting the importance of selling to Partners who were “very nice people that weren’t really that geared up on delivering results.” (Managers) Similarly, the two ideas are given equal weighting in the process and a lack of equality can strongly affect a Partner’s overall rating (see Figure 5). Another manager highlighted how My Performance combined these two ideas:

[...] the previous [appraisal process] was very much about behaviours: how did you interact with your colleagues and all that sort of stuff, but that shouldn’t really matter: if they are selling to the customer, that’s what should matter. So the What element was very good, as I say, well overdue, and then the How, is almost the opposite: where you find these people that are very

heavily sales focused, it makes them realise there's a balance towards being a Partner and the responsibilities of being a Partner.

	Under Performing	Developing	Good	Very Good	Outstanding
The 'What'	Partner may have the skills and experience to deliver their role Delivers below the requirements expected for their role Contribution to their department is inconsistent Delivers only some or none of objectives set	Partner has the skills to carry out their role and is gaining more experience Occasionally delivers below the requirements expected for their role Makes a growing contribution to their department Delivers the majority of objectives set	Partner has the skills to do their role Delivers the requirements expected for their role Makes a good contribution to the performance of their department Delivers all objectives set	Partner's skills are developing above the standard required to do their role Sometimes delivers above the requirements expected for their role Makes a significant contribution to the performance of their department Delivers all and exceeds objectives set	Partner's skills have exceeded the standard required for their role Always delivers well above the expected requirements of their role Makes an outstanding contribution to their department Consistently exceeds objectives set
The 'How'	Is inconsistent in demonstrating the acceptable level of the Commitments and Behaviours required for their role Requires ongoing guidance to deliver their role Is inconsistent in demonstrating willingness and drive to develop further Is inconsistent in displaying the responsibilities of ownership and is resistant to change	Is developing towards the acceptable level of Commitments and Behaviours for their role Requires some guidance to deliver their role Is starting to take responsibility to develop in their role. Shows willingness and drive to develop further Does display responsibilities of ownership and accepts change	Consistently displays all the Commitments and Behaviours for their role Is committed to guiding others and supports less experienced Partners in the team Takes responsibility for developing in their role. Actively seeks feedback Proactively displays responsibilities of ownership and supports change	Consistently displays all the Commitments and Behaviours. Beginning to display Behaviours above the level for their role Is an excellent coach in the team and is recognised as being a role model in their department Shows willingness to develop further and takes on responsibility above their current role. Actively seeks feedback Proactively displays responsibilities of ownership and implements change	Delivers outstanding performance against all the Commitments and Behaviours and is recognised as a role model. Consistently displays some Behaviours above the level for their role Is passionate about developing others and is recognised as being a role model and a mentor in and beyond their department Highly committed to developing self and proactively seeks out opportunities. Is sought out for additional responsibilities beyond their role. Proactively displays responsibilities of ownership and leads change

Figure 7: The What and the How Pictured Together in My Performance
(adapted from *My Performance*, 2009, p. 5)

The measures under each of the criteria noted in Figure 7 detail how these ideas should be enacted in practice by providing Indicators and Objectives respectively. Such indicators are perceived as of objective, consistent and adaptable which provides Partners with enough security to 'buy in' to the process. For example, Partners spoke about how My Performance is "better" than the old process because it is "much clearer," "very focused" and "tells you there in black and white what's acceptable and what's not" (Selling Partners). Others described how the new process isn't open to interpretation. For example where Partners had a different interpretation of the requirements to the managers (which could lead to "difficult conversations" (Manager) in the performance review process), this was down to Partners "not reading it properly" or "not understanding" (Managers) it by not putting in enough effort themselves, rather than the wording or process being open to interpretation.

Here we see a perception that My Performance is objective and consistent; any inconsistency is put down to Partner's misinterpretation which can, and should be, corrected. In more extreme circumstances, some managers reflected that they asked

Partners to be “really honest” when providing their evidence: implying that, rather than misunderstanding it, they were being actively dishonest. This also highlights the perception that performance is measurable in an accurate, consistent and fair way through the performance appraisal process. An Operations Manager reflected this, commenting that My Performance measured what Partners were “truly worth.” Others, similarly, reflected these ideas when commenting that the required evidence for their appraisals made Partners “prove” themselves and what they had done.

Additionally, the perception that the process had been developed in-house and that prior feedback had been, and future feedback could be, taken into consideration also made it easier for Partners to successfully enrol into the process of performance measurement without questioning it. For example, the Regional Registrar noted that the process had been “partner influenced when it was created, because what partners said with the previous appraisal was ‘we don’t understand this, we can’t work with this, what is this?’” Another Manager reflected: “we can still actually feedback [upwards] now we’re all using it [...] but it’s been well tested to make sure everything’s okay.” Others highlighted that they had “confidence” in the “central teams” who designed it because it had been trialled in other branches. A manager noted that “they took a long time bringing this out and they actually pulled [an earlier version of] it [...] because they found it wasn’t going to work, they needed to go back and look at it again.”

Partners reflected how My Performance meant everyone was “fully accountable now” (Operations Manager) because “I have this book, every other manager in the business is working to this book, when I walk into my ARP I’m being graded on exactly the same things, so it doesn’t matter what level I’m at, we’re all graded the same.” (Manager) The perceived objectivity of the process means that Partners see it as “fair,” “helpful,” and that it is therefore “pretty good because those who are giving their all will be rewarded.”

Familiarity also aids this process of enrolment. For example, managers try to “use My Performance language” whenever possible. Partners, similarly, noted that “it’s

always on the walls” and it builds on, or “updates,” existing practices of performance appraisal within the company. One Partner summarised:

Yeah [My Performance is] really useful, it's very simple and it's very achievable and if you really look at it and understand it then you can create very good and challenging objectives to better your development, it's a really, really fantastic tool.

In other words, the notion of performance measurement itself was taken for granted. Indeed, the Head of Branch described how it was “ingrained with[in] us [...] it's almost like a responsibility of managers and a right that Partners have [...] to sit down with their manager once a year and have a frank discussion about their performance.”

Whilst My Performance combines these ideas visually and explicitly without any notion of potential conflict between them and seems to be taken for granted, everything is “not all rosy in the garden.” (Business Partner) In other words, the prescriptions which Partners interact with (through and around *My Performance*) are not interpreted universally; rather there is a multitude of different action that arises in response to the prescriptions of My Performance as Partners interpret these in different ways. Whilst Sections 4.3.2.1 and 4.3.2.2 above document the distinctiveness of each idea and some of the tensions that arise when these independent ideas interact with one another in practice, the following section documents a marked increase in such tension and variation when the two ideas interact in other settings: ranging from practices which are highly reflective of the underlying idea through those which are increasingly less reflective and to practices which become increasingly refracted and eventually end up being vastly different from the initial idea. This continuum is presented in sections merely to highlight differences in how Partners enact ideas in practice, rather than to imply distinct segments of measurable categories or activities.

4.3.4 Variation of Realised Ideas

4.3.4.1 Highly Reflective Practices

As noted above, in Sections 4.3.2.1 and 4.3.2.2, some practices accurately reflect the ideas of either the Partner happiness idea or of the business success idea with little

variation. There were many other instances of these ideas being tightly reflected in practices. For instance, examples of pension pay dates and Christmas rotas being altered based on Partner feedback reflect a material demonstration of commitment to the idea of involving Partners in decision making; in other words, a material enactment of the values of the partner happiness idea. Likewise, providing Partners with information about where the team is within the recruitment cycle also demonstrates the idea of providing Partners with information about organising the Partnership. Similarly, Partners spoke, for example, of the feeling of “community” and “all work[ing] as a team and the team is John Lewis and we’re all working towards the same goal.” Again this highlights feelings of cooperation and collectivism in practice.

Others highlighted the expectations of how Partners should behave towards each other, for example, by younger Partners carrying heavier items up the stairs for older Partners “to help them out.” Again this reflects the values of support and respect within the idea of Partner happiness. Partners repeatedly suggested that their goal was to deliver “excellent customer service” and “keep the customer happy,” for example by “coming in [to work] early [...] because new insurance leaflets had to go out.” In a similar vein of concern for customer happiness and collective support, another Partner noted that “if we’re short [staffed] on [my days off], I’ll be the first to offer to come in, because I wouldn’t like to think I would be left in a position where we had no other Partners in a department for support, so yeah, I’m always willing to come in.”

Partners referred to these activities as obvious: as “common decency,” “politeness,” “common sense,” or “what I would do anyway [...] because that’s what I do.” In other words, these activities were unconsciously decided and Partners didn’t experience much tension in enacting them: they felt this was the ‘right’ thing to do.

Paralleling this, other instances demonstrate the idea of business success being prioritised and neatly reflected into practice without much tension. As noted in Section 4.3.2.2, examples of Partners citing a shift in priority to “Profit, Customer,

Partner” or managers describing some Partners as “hungry for money” demonstrate evidence of Partners with a focus on the idea of business success. Similarly, the examples of increased internal audit, increasing use of standardised Branch Operating Procedures and the need for Partners to “earn their way” all reflect practices which clearly demonstrate the ideas of business success in terms of standardisation and maximising returns.

Similarly, many Partners illustrated a rationality of being “a business, the same as everybody else: we’re here to make money.” Others spoke about standardisation being a good thing and “that’s how it has to be: [...] to move forward efficiently [...] we’re all doing the same thing.” Again these were taken as “obvious” or as having been “drummed in” (Selling Partners) and were unquestioned paths of action, despite often being in sharp contrast to other alternatives (such as maintaining the autonomy of stores and reducing standardisation in order to customise the store to the local population).

Whilst the above examples document the Partner happiness and business success ideas being enacted in practice without much conscious reflection, there were other instances where both ideas were enacted simultaneously: again seeming as a natural thing to do, despite many potential alternatives. Such focus on the dual ideas of My Performance seem to arise either from an acceptance that the Partnership is supremely wise or authoritative and therefore Partners should follow it’s prescriptions, or from a feeling of ‘fit’ between the ideals of the Partner and of the Partnership. For example, in relation to the former, the Partner noted above who suggests that “there’s no point in adding in any bits yourself and doing other bits because that just gets messy, this is what you’re working towards” highlights an acceptance of the goals of the Partnership as legitimate and does not question them. Likewise, in relation to the latter, ideas of collectivism are often simultaneously tied to and mixed in with ideas of profit in the case of the Partners’ annual bonus which was seen as delivering both Partner happiness (albeit through profit but still retaining a cooperative and collective notion) and business success. One Partner, for instance,

noted that the aim was to “make a profit so we can give the bonus back to the Partners.” Another Partner commented:

[...] this has been me in every job [...] 'every penny is a prisoner!' So it's like, 'don't use clean paper for scrap paper: we use scrap paper. Don't use two carrier bags when one would have done.' I've always been [in] that mind set and now it's like, 'you're using that extra, that's coming out our bonus!' Everything that's wasted you think: 'Bonus! It's going down!'
(Selling Partner)

These examples outline how action can be highly reflective of the prescriptions of the ideas of Partner happiness, business success or indeed both, in practice. When actions are highly reflective of the ideas, there tends to be little conscious thought about how to rationalise them. In other words, they are naturalised by Partners and seem the obvious thing to do. However, such obviousness is not always immediate and instead there can be reflexivity, consideration and therefore tension, as explored in the following section.

4.3.4.2 Reflective Practices

In contrast to the above section, some practices are still reflective of each idea, but to a lesser degree than those highlighted above. In other words, the prescriptions of My Performance seem less “obvious” but can still be “one of those things that, to build it in with everything else, takes time.” (Manager) Whilst these don't necessarily impose significant problems for, or cause resistance from, Partners, they are more aware of these activities being prescribed, and more aware of alternatives, than the ones, above, that they took as given and obvious. For example, the Partner noted above, who felt that promoting a store credit card was “pushing stuff upon people,” reflected that they didn't dislike it enough to warrant ‘rocking the boat’: “that's been installed for years [...] you've still got to do it [...] I don't question it [...] I'd say to someone that I was working with that I don't like doing it, but you know you have to do it.”

Here the Partner feels the prescriptions of My Performance are at least somewhat incompatible with their understanding of how they should act. However, this incompatibility is, in this case, slight enough to be overruled by other factors. Despite this, such framing still leads to practices which are less than highly reflective

of the prescriptions of My Performance. For example, this Partner doesn't fully embrace the goal of selling Partnership Cards but recognises it is something you just have to do. Subsequently, they sell some cards, but not many. They also paint a negative picture of the goal to other Partners by 'moaning about it' or generally being negative, which may affect the motivation of others as well. Nonetheless the ideas of *both* Partner happiness and business success are realised, since the Partner feels justified in voicing their negative opinion, whilst at the same time at least sells some Partnership Cards which they otherwise wouldn't sell and which contribute to increasing the profit of the Partnership.

In this instance 'pushing' sales onto Customers, as prescribed by the business success idea, is not seen as the obvious thing to do: as reflected by the Partner's expansion that they didn't like doing it and the associated justification of why they didn't like it and what they did to make their opinion heard. Pushy selling conflicts with the notion of keeping the customer happy under the Partner happiness idea and thus we see some tension as the Partner has to think about how to act. Despite this, they act in a way which reflects both ideas of Partner happiness and business success. Further instances highlighted practices which seemed even less obvious, which required further reflection and which caused more significant tension, as detailed below.

4.3.4.3 Reflective But Resisted Practices

Moving further away from practices which are highly reflective of each idea, other instances of practice highlight examples where Partners felt the prescriptions *were* incompatible enough to warrant resisting them in some way, shape or form. These go beyond an approach of enacting the prescriptions of My Performance ceremonially whilst 'moaning about it' to others and mark a more significant point of reflexivity. For example, managers spoke of the difficulties they had getting some Partners to work towards certain Partner happiness goals, such as "Develops self and others" or "Takes pride in ownership", within departments with a "very sales-driven background [...] because, in their mind, that wasn't their job." These goals included setting objectives such as becoming "reading buddies" (Manager) for local schools or fundraising for local charities. One manager commented: "it was really, really

difficult to get them to even acknowledge that they had to do that, they were like, ‘I don’t see the point.’ You’re like, ‘but it says on the paper here you are supposed to get involved in it.’” Some partners were “so against it, it’s unbelievable.” (Manager) In these instances the Partner happiness ideas of community involvement and the lack of focus on profit appear irrational to Partners and they initially refuse to engage with the ideas or ignore them, despite half of their performance evaluation depending upon such engagement.

However, even where these prescriptions were perceived as irrational and as causing tension, practices could still be at least somewhat reflective of the combined underlying ideas. Managers felt that they could often get around this resistance by “having honest conversations” or even, more harshly, that they were “quite comfortable saying, ‘look, I don’t know if this business is for you’” if Partners couldn’t reframe these activities as appropriate. Managers noted that, “landing stuff like that was difficult and it took time, it took a lot of time,” but felt this gave them “in hindsight [...] brilliant examples” which they could use to demonstrate to those resisting that it was a worthwhile thing to pursue. In such instances we see a longer and more contentious period of resistance which may spread to others and cause tension and unreflective practices in the interim, but ultimately managers felt they were able to convince the Partners to behave according to these ideas and thus enact them both in practice; whilst they initially resisted, Partners might eventually become “brilliant examples” who now focus on both selling products and contributing to the community and who “love it [doing readings in local primary schools] and [...] wouldn’t give it up.”

These instances highlight increasing amounts of reflexivity and tension: here managers are required to be more active in convincing Partners to enact both ideas. In contrast to the above example of selling Partnership cards in a ‘pushy’ manner where the Partner no longer required active convincing, here we see instances where managers are required to actively convince Partners of how to behave when they seek to add a focus. In this instance we see successful convincing: both ideas of Partner happiness and business success are eventually enacted. However, we can

imagine, and indeed will see below, instances where more significant tensions arise and where such convincing is unsuccessful.

4.3.4.4 Slightly Refracted Practices

As this tension increases further, practices become decreasingly reflective of the underlying idea until they can no longer be said to be reflective at all, and instead become refracted practices: in other words where actors do less, do more or do something else entirely relative to the underlying singular idea. The following presents examples of increasingly tense situations which reflect increasingly refracted practice.

Firstly, practices refracted from the business success idea include those where Partners alter the prescribed focus on profit provided by My Performance. For example, some managers continued to enact their role as supportive rather than directive when managing their Partners using My Performance and thus altered the notion of Partners taking responsibility for their own learning as proposed by the business success idea. Managers described how they didn't feel My Performance "by itself was that easy to work with," so they created additional documents and "guidelines" to "supplement the book" and to "try and keep it a bit more simple and [...present it] in a way that the Partner understands." (Managers) These additional documents were designed to assist Partners' understanding of the system and help them through it. They required additional work for managers which could have been spent on other things: things which were recognised and rewarded by the performance appraisal process for example. Instead, these managers chose to spend some of their time developing documents and supporting Partners through the appraisal process: reflecting Partner happiness ideas despite the prescriptions of the business success idea which now prescribe that Partners do these activities themselves since it is more 'efficient'.

Another manager described how "you've got seven pages dedicated to all this [the My Performance measures and indicators], and [...] from a Partner's point of view [...] that's quite daunting." To combat this, they "decided [...] to soften the blow a bit" by initially giving "them the sheets [...] that I'd copied before the branch

approved it” and, later, by creating “a simple, one page document [...] to make it [...] crystal clear and [...] break it down] into bite-sized chunks.” Managers also spoke of waiting until the rating “window” was closing to give Partners “enough time [...] to really get their teeth into [their objectives].” These examples reflect the Partner happiness idea since these managers strategically conduct their appraisal at the very end of the appraisal process in order to provide staff with the most time possible to demonstrate the prescriptions of My Performance. Others highlighted how they “always try and give [Partners] a bit of a real life example, because that book is great, but it is essentially a book full of statements, so what that means to each individual is very different.” Here we see further enactment of the role of a manager as supportive and responsible for Partners, i.e. the idea of Partner happiness, being prioritised over the manager as directive and the Partner having responsibility for their own development, i.e. the idea of business success.

We again see increasing tension reflected in the additional work which managers complete; they see the prescriptions of the business idea as different to their own understanding since they feel their role should include Partner happiness notions of supporting Partners. In these instances we see acceptance of the need to provide Partners with profit goals, but an amendment of the idea of increasing efficiency by delegating tasks to them. Thus some of the business success ideas are enacted but others are reinterpreted or ignored and a Partner happiness idea is enacted. Again, despite increasing tension, we see evidence of both ideas being enacted simultaneously and the ideas being combined: for instance where Partners are given profit goals but where managers continue to act in a supportive manner rather than a directive one by passing on increased responsibility to the Partners. Ignoring aspects of an idea reflects a weaker reflection, and a stronger refraction, of that idea into practice. Such weakening continues as tensions increase, as documented in the following section.

4.3.4.5 Refracted Practices

Continuing moving along the spectrum of increasing tension we see increasingly bold or deliberate ignorance of ideas to the point that they start to be ignored so much that they are not combined, but rather are reinterpreted so significantly that

they are enacted quite differently to their symbolic values or formalised prescriptions. Partners rationalised this variation by employing Partner happiness notions of autonomy, the value of their opinion and respect: by speaking of how they had “an element of freedom, or licence I suppose, to actually make it work best within your store” by, for example, amending “BOPs” (Branch Operating Procedures) “because it’s not a ‘one size fits all’ for all the branches.” This is despite the formalised prescriptions that the BOPs should be followed strictly in order to create a consistent shopping experience. In contrast, managers noted that: “there have to be tweaks because obviously every branch is different,” and: “yes you want consistency, but, also, everyone will have their own natural style and way of doing things.” (Regional Registrar) These “local decisions” were not localised and were also made at a managerial level, and “you can see that [much] diversity in one shop alone.” (Managers) In other words, they were widespread.

This “diversity” reflects the range of interpretations Partners ascribe to the prescriptions of My Performance. Whilst the above sections document increasing variations as ideas attempt to combine, the following example documents a more extreme instance where one idea is reinterpreted *according to* the other, and thus rather different than the original idea.

As noted above, the market logic prescribes that for a Partner to be graded *Good*, they must “deliver *all* objectives set.” (emphasis added, see Figure 1 above) Practice reflective of this business success idea is evident when managers suggest: “it’s not about ‘oh, I got that [objective] and not that one, but oh well, we won’t worry about these two.’ It has to be, ‘you *have* to deliver these.’” Another commented that some Partners “did part of it, but [...] didn’t do the whole thing, and therefore [they] haven’t achieved it [...] and therefore we have to say that [they’re] Developing.” Similarly, the business success idea requires Partners to display these behaviours “consistently [...] every single day.” (Manager) Finally, the guidance prescribes that “every Partner has to feed into that [4+1] Operating Plan” and so “every Partner should have the same Business Objectives, our Business Objectives are 4+1, so [...] everyone’s Business Objectives should be the same.” Here, like Section 4.2.4.1

above, the business success idea is clearly reflected into practice. In sum, the idea of business success prescribes that Partners should deliver “all” objectives rather than some, that every Partner should have the same “4+1” objectives and that they should display this concern for profit “consistently” throughout the year.

Despite these prescriptions, managers do not always comply. Whilst we see some reflecting this idea into practice, as above and in Section 4.3.4.1, other managers significantly alter this business success idea to the point that their reinterpretation means *something different* is enacted in practice. For example, some managers feel the prescription of achieving “all” objectives is too strict: “you don’t want to give them too much, because ultimately it will drown them, four plus one is a lot of stuff [...] it’s a bit [too] hard.” Others described how they “don’t want to set my Partners, or have them set, these unachievable goals that, ultimately, they come in and they’re stressed out about [...] and there’s just this huge misunderstanding.” Here managers interpret the business success idea under an idea of Partner happiness by suggesting it might “drown them” or is too “hard”. In such instances the explicit prescription to deliver all objectives is reinterpreted under the idea of Partner happiness.

Managers employ a variety of strategic techniques to get around such prescriptions. For example, some managers apportion the 4+1 objectives to different Partners, to “split it up” between them rather than giving them all to each Partner. Others described how they were somewhat “lenient” and weren’t worried about the behaviours being displayed “every single day,” because “it might just be that they are a really hard working Partner and just on that day they missed that opportunity.” Relatedly, another manager suggested a Partner had “a few months left to improve,” implying that their performance didn’t need to be consistent throughout the year. Others spoke about it being a “conversation,” or “guideline” and not being a “tick box exercise,” rather, its “a subjective thing [...] you don’t just go, ‘well you didn’t hit that one little thing, and therefore you’re Developing.’” Similarly, other managers noted that they set Partners’ Objectives using looser language, such as “*contribute* to us hitting our target,” so that effort is assessed instead of the outcome. Likewise, another commented that they would “just [see] what standard they’ve managed to get

those objectives completed to” rather than whether they had achieved every single objective. These examples highlight how Partners would interpret the business success prescriptions of My Performance under Partner happiness values of respect, effort, equality etc. Thus their actions become increasingly altered from the prescribed practices of business success.

In these instances as one idea is interpreted under the rationality of the other, the possibility of both ideas being enacted begins to break down. Because of these interpretations, the values of the business success idea are undermined and Partners reinterpret these prescriptions to suit their understanding. Thus the idea of business success becomes less likely to be enacted. Accordingly, the goal of enacting both ideas simultaneously also becomes less likely. The next section documents the extreme of this continuum: to the point that ideas are completely reinterpreted and therefore ignored or highly refracted in practice.

4.3.4.6 Highly Refracted Practices

At the end of the continuum, practices become increasingly distant from the prescriptions set out explicitly in My Performance. Partners rationalise these actions by undermining the prescriptions and reinterpreting them entirely: in contrast to combining them (albeit to various degrees) to incorporate elements of the alternative idea in the previous, above, examples. For example, one Operations Manager asked “is it right” to measure managers against the criteria “two levels up,” since Future Management Structures had removed the tier of management immediately above managers? Another suggested that some of the criteria in My Performance related to information which was “a bit out of date if I’m honest,” whilst others noted that they relied on “gut feeling,” rather than My Performance, to decide if action was aligned with “the John Lewis way.” Others questioned: “what would it do for morale” if they stuck strictly to the requirements for Partners to “deliver all objectives set” and reflected: “what if I have done this, this, this and this to *really* have a focus on service, but [...] the rest of the branch is not hitting the target? [...] That’s not fair then to reflect that on me.” These questions of validity allow managers to reinterpret the prescriptions of My Performance. However, the tension they experience is

evident as they deal with existential questions as what is fundamentally “right” and therefore what is fundamentally ‘wrong’ with the prescriptions of My Performance.

As Partners increasingly reinterpret the prescriptions of My Performance, their practices become significantly amended from, and have little resemblance to, the original prescriptions. For example, despite the privacy afforded to performance ratings, one Partner commented how a colleague had been criticised for not being “forthcoming enough big-ing himself up” or “selling himself” during his ARP. They felt this was “unfair” and so nominated him for a “One Step Beyond” reward as well as “go[ing] to [my line manager...] and [saying] ‘he might not put himself forward as knowledgeable and everything else, but he is fantastic!’” Here we see Partners undermining the idea of having to ‘sell’ your own achievements, an aspect of the devolved responsibility notion within the business success idea aiming to increase efficiency. Rather than engage with the system this Partner tries to bypass it. Thus the idea itself of Partners being responsible for highlighting their own strengths and achievements throughout the year is undermined and fails to be enacted in practice: the first Partner ignores it and the second, complaining, Partner tries to bypass the prescriptions and have them overruled.

In order to get around this strict prescription of delivering all objectives set, another manager noted how they could alter objectives on a Partner’s Personal Development Plan (PDP): how they would “set a few [Objectives] and once you’ve achieved it, we’ll redraft it.” Others talked about having a very basic set of Objectives and “adding to them” throughout the year *after* completing them. Similarly, and in order to ensure Partners “deliver all objectives set,” another manager reflected how they scheduled a PDP “catch-up” before the appraisal to remove objectives which wouldn’t be achieved: “if you’re really focusing on these two [objectives then...] let’s take that [other one] off for now, let’s keep it in mind: because you want to do that, but let’s put it out the way for just now and let’s focus on these.” Here Partners go beyond ignoring the prescriptions and begin to actively alter them; significant reinterpretation is required to legitimise deleting objectives, adding them after completion or formally confirming them only immediately before the final appraisal

to ensure they are achieved. Despite the explicit prescriptions of business success laid out in My Performance, these Managers feel they are too strict and too heavily prioritise the values of business success. Thus, they reinterpret these prescriptions under a Partner happiness value whereby their goal is to support Partners and ensure they do the very best they can; even if this means managers interpreting the prescriptions in a strategic sense.

Reflections of such significant reinterpretation and blatant variations from the prescribed practices are also evident in how managers select the final salary increase for Partners from the pay bands. Again the documentation sets out strict criteria based on the Partner's grading this year compared to last¹⁹. Instead, one Business Partner commented that they took "a lot of things [...] into consideration," like "how much pay everyone else is on, and if that person shoots straight up in one year then what kind of Partners are they going to be sitting with, and is it fair?" Again Partner happiness values of fairness are introduced to a process which gives very little consideration to fairness: since it is rationalised under the idea of business success. Likewise, another manager noted that instead of following the prescriptions, they would often bring Partners' pay closer together, reflecting notions of equality and community rather than individuality and inequality:

[...] so if two people are in Good [...and] one's at the top and one's at the bottom, [then] you might give that person at the bottom a bigger one [pay increase] than the person at the top because you don't want that [top] person getting even further away [...and] that draws them closer.

Whilst such significant framing presents what seems as serious tensions as Partners question whether a certain practice is existentially "right", these instances eventually display little tension: as Partners reinterpret the prescriptions of My Performance they come to understand what they feel the prescriptions 'must really mean' despite 'saying the wrong thing' and therefore many of these seemingly strategic alterations are in fact seen simply as the obvious or "right" thing to do. Thus, similar to Section 4.3.4.1, after some tension before the reinterpretation has occurred, there is little tension or consideration of how one should behave.

¹⁹ See Section 4.2.3.

Despite this, and again echoing Section 4.3.4.1, we see instances where the practices which are enacted do not actually reflect the dual ideas prescribed by My Performance; where Partners reinterpret the prescriptions, their practices end up being so refractive that they actually reflect the original idea which they use to interpret others. In other words, in the above, we see how Partners ignore the idea of business success, despite being confronted with explicit prescriptions, and instead reinterpret these prescriptions to solely conduct practices which reflected the ideas of Partner happiness.

4.3.4.7 Summary

In sum we see a range of different practices which vary from accurately reflecting individual ideas through slightly altering them and to significantly refracting them in practice. It should be reiterated that the sections outlined above are not distinctly different segments but instead are merely used to clarify the differences as practices move from being reflective of a single idea to being significantly refracted with respect to that idea. Nonetheless, such a continuum demonstrates how a single idea prescribed within My Performance can be enacted in a variety of different ways. For instance, practices can be highly reflective of either the Partner happiness or business success idea, as evidenced in Section 4.3.4.1 where Partners spoke of the evidence of a “community spirit” or being a “team,” reflecting a Partner happiness idea, or where others spoke of increasing internal audits or as some Partners being “hungry for money” reflecting the idea of business success in practice. In these instances one idea is easily enacted but the alternative isn’t really considered. As such, action seems obvious. Likewise, albeit in less cases, other practices which again seem obvious but *do* reflect both ideas in action, such as when Partners are concerned with improving efficiency in order to save money which is distributed collectively back to the Partners.

Continuing along the continuum of tension and interpretations, Section 4.3.4.2 demonstrates practices which are only slightly less accurately reflective of the underlying idea as a second idea is implemented into the Partner’s focus; for instance in the lack of enthusiasm, but general acceptance, of enacting the business success

idea of promoting the Partnership Credit Card to every customer. Reflecting increasing variation, Section 4.3.4.3 documents practices which are reflective but more seriously resisted when ideas are combined such as Partners initially refusing to accept Partner happiness objectives of contributing to the local community by reading to primary schools, but eventually being persuaded of the value of such an idea. Similarly, the notion of getting Partners who were previously focused too much on Partner happiness to recognise the need for “balance” towards the business success idea is also reflected in managerial comments such as “it’s [the Partnership] not a members club, this is employment!”

As tension increases yet further we observe increasing alterations to the initial idea as it is interpreted with notions from the alternative. For example, Section 4.3.4.4 begins to document ideas which are, albeit slightly, refractive rather than reflective of the underlying idea in practice as these dual ideas are combined. For example, where managers supplement My Performance with additional documents to aid understanding highlight acknowledgement of the need to focus on business success and profit by encouraging Partners to conform to My Performance, whilst at the same time also reflect the manager’s commitment to their role as a supportive figure to their Partners and their understanding of their role as assisting and supporting rather than delegating and directing. Tensions increase further still as dual ideas begin to be reinterpreted more significantly as documented in Section 4.3.4.5. Here we see instances of the initial prescription being interpreted according to the alternative idea. For instance where managers measure effort rather than absolute achievement, or not, of objectives, or where they apportion objectives across multiple Partners rather than giving all the Objectives to every Partner. These refracted practices demonstrate some reinterpretation and can lead to dual ideas being enacted in practice where they are managed successfully: i.e. if the managers noted above are able to achieve their objectives as a department overall, despite apportioning the objectives across that department.

However, Section 4.3.4.6 documents instances where such successful management is unobtainable and where actors significantly reinterpret the prescriptions of My

Performance under an alternative idea; such as when managers physically remove objectives from their Partners' appraisals or when they add them only after the Partner has completed them. Such instances reflect situations which are unlikely to constitute the dual ideas in practice since Partners significantly reinterpret even explicit prescriptions under the idea which they feel is morally "right". After a period of tension directed at My Performance, rather than internally, Partners seem to conclude that the explicit prescriptions must mean something else: often something else entirely, and thus in these instances the idea is often altered so significantly that it instead reflects the *alternative* idea in practice.

Throughout this process there is evidence of increasing tension: at least until reinterpretation has occurred, as in the final section, whereby tensions dissipate as an obvious course of action once again presents itself. Similarly, increasing reflexivity is evident as practices move along the continuum from accurately reflected to highly refracted and altered. Likewise, at both ends of the continuum we see practices which are unlikely to reflect the dual ideas of My Performance since Partners already think it is obvious what they should do and thus find prescriptions of My Performance which reinforce their existing position, or reinterpret prescriptions so that they too reinforce their current understanding. It is more often in the middle of the continuum where the dual prescriptions of My Performance are put into practice, as detailed more explicitly in Section 5.4.

If the realisation of dual ideas varies so much in practice, the question remains of what drives such variation? How do Partners justify and rationalise their different behaviours under each of these circumstances? The following section documents empirics relating to these questions.

4.3.5 Explaining Variation

Partners employ three distinct justifications to rationalise their practices. First, as implied above some practices seem obvious and possible alternatives are not considered. Second, these alternatives become more salient and thus practices are considered, here based upon what would enhance one's own position. Third, where self-awareness and internally-directed reflexivity fail to provide what seems as a

rational course of action, external persuasion or coercion occurs in an attempt to rationalise behaviour. At each end of the above continuum we observe things seeming obvious, whilst in the middle we see reflexivity about enhancing one's own position and the influence of persuasion and coercion.

4.3.5.1 Things Being Obvious

Firstly, where one idea is neatly reflected into practice it often seems obvious for the Partner. They experience little tension, demonstrate little reflexivity and there is a lack of awareness of alternative ways to act. For example, Partners justify activities relating to the idea of Partner happiness such as covering shifts for each other and having responsibility and autonomy for tasks as “common decency,” “politeness,” “common sense,” or “what I would do anyway [...] because that's what I do.” Similarly, ideas of being informed and being able to influence Partnership decisions and of managers acting in a supportive manner were described as “what we do” and that “there's a just way, the John Lewis way, of doing things.” All these activities seem obvious to these Partners and as clearly the ‘right’ way to behave.

Whilst these activities seem obvious to some Partners, they seem entirely unobvious, or even irrational, to others. For example, Partners also justify activities relating to the conflicting idea of business success as equally “obvious”. These Partners also feel there is a clear way to behave, despite this being in contrast with those Partners mentioned above. For instance, Partners spoke of being “a business, the same as everybody else” and about standardisation and centralisation being the “right way” to ‘move the business forward’. Another highlighted that “I don't think I've changed in my selling technique, I just think I'm now in the right [company].” Again these rationalisations demonstrate a feeling of this being the “right way” to do things, despite these ideas being in contrast to the alternative ideas of autonomy, individuality, customer satisfaction etc. which are espoused in the Partner happiness idea. In other words, despite the option of alternatives, these activities are taken for granted and rationalised as the only possible activities: here the obvious thing to do is promote business success by standardising, centralising, push-selling etc.: activities which directly conflict with the values of the Partner happiness idea.

Echoing this obviousness, albeit less frequently, other Partners reflected that it was clear to them to simultaneously focus on the ideas of both Partner happiness *and* business success. For example, the quote above highlighting that “every penny is a prisoner” because wasting money means a reduced bonus for everyone, demonstrates the combination of Partnership happiness and business success ideas simultaneously. The expansive reflection: “this has been me in every job,” highlights a perception of this being the obvious and only way to act; it seems odd to this Partner for others to do anything but simultaneously consider both ideas, despite the evidence above of both ideas seeming irrational to others.

Secondly, and in contrast, at the opposite end of the continuum where ideas are highly reinterpreted, activities are again justified as “obvious”, despite a marked increase in tension and reflexivity. Such obviousness is again evidenced in the prescriptions of both ideas. For instance, business success ideas of setting standard Objectives for everyone are reinterpreted under the idea of Partner happiness so that it becomes justifiable to delete objectives that aren’t going to be achieved. Similarly, Partner happiness values of respectful treatment of others and creating a community atmosphere are reinterpreted under business success ideas so that it becomes justifiable to comment that John Lewis has “a load of very nice people that weren’t really that geared up on delivering results” or that, ultimately, the Partnership “may be there for the happiness of partners but [...] we are there to make a profit, to sustain ourselves.”

Here the ideas of Partner happiness or business success are reinterpreted under the alternative idea and thus enacted in a manner which stretches the refraction of the initial idea so much that it actually ends up reflecting *the alternative* idea in practice. Whilst such reframing demonstrates more significant tension and reflexivity than at the other end of the continuum, where ideas are neatly reflected into practice, even in these instances it becomes obvious how Partners should behave. Again in these instances, Partners justify their behaviour by suggesting things were “a bit out of date” despite being implemented within the past three years, or as questioning whether something was morally “right” or “fair”. We again see how Partners feel

there is an obvious way to act, despite the degree of variation, and therefore lack of obviousness, in practice.

However, other practices show more conscious decision making where Partners are aware of alternatives and have to resolve the tension themselves by justifying them in a more active sense. How actors deal with such tension and rationalise its reconciliation is detailed in the following two sections.

4.3.5.2 Enhancing One's Own Position

The first sort of active justification when considering alternative courses of action is an internalised consideration of how this decision directly affects the individual Partner. Such considerations range from going with the flow and making one's life a little easier by not resisting prescriptions upon one's behaviour, to more strategic and active consideration of how to enhance one's career opportunities and to 'making a stand' about such prescriptions. These rationalisations also incorporate a concern for who has authority within the Partnership: is it those who are long-standing members or those who are in a 'higher' position up the hierarchy?

For instance, in some situations Partners feel that it is relatively clear who has authority and are willing to compromise on their views in order to keep their manager happy and make their own life easier. These situations reflect only a slight degree of tension where the Partner's concern is only minor and can thus be relatively easily overcome by the authority of a manager's request, or where it doesn't seem worth arguing over for the individual Partner. Accordingly, the enactment of dual ideas is relatively likely. For example, the Partner mentioned above who felt that asking every customer if they would like a Partnership Card reflected that they didn't dislike it enough to warrant 'rocking the boat' since "that's been installed for years [...] you've still got to do it [...] I don't question it." Whilst this conflicts with their interpretation of 'professional salesperson' (as delivering excellent customer service rather than maximising profit), they still "have to do it". Likewise, another Partner commented that they felt they had to reply "Yes, Sir!" to managers' requests to move around the store because they were the authoritative people appointed by the Partnership and who were 'in command.' Here we see

situations of tension where ideas of business success (maximising profit and standardisation respectively) are successfully combined in Partners who feel that their role should be defined by the idea of Partner happiness. However, such tension is relatively small and thus the idea of business success can be relatively easily combined alongside the Partner's existing focus where they reflect upon a tension and consider it to be insufficiently strong to warrant resisting or arguing.

In contrast, other circumstances demonstrate situations that *are* sufficiently problematic to warrant taking a stand: by leaving the business in extreme instances. For example, a manager commented that Partners had “to make the personal choice: do I shut up and put up with it, or do I leave and go somewhere else?” The Head of Branch explained that they felt this ultimately came down to whether Partners “would rather do that work in another business [or] do another role within John Lewis.” Here we see situations where Partners have to decide if their interest in retaining their employment outweighs any prescriptions that are perceived as problematic. If these prescriptions are perceived as too problematic to be overcome then they can leave the business in hope of finding another position whereby their perception aligns more closely with company expectations. Otherwise they have to alter their behaviour and “put up with it”.

In extreme instances these prescriptions can be so untenable for Partners that they cannot see how they could rationalise their position and reconcile this tension, and instead remove themselves from that situation. For example, reflecting upon various change initiatives, an Operations Manager spoke of how Partners had left the business following the introduction of My Performance or had “got left behind” because they felt “this isn't for me, this isn't the world I want to operate in.”

In contrast, in the middle ground, between relatively little tension where ideas are combined relatively easily and relatively large tension where Partners leave the Partnership when ideas cannot be combined, other Partners act with more strategic consideration of their own position. For example, some Partners disregard perceptions of what they feel their role should entail, and simply follow the

prescriptions of My Performance as closely as possible. In these instances the potential of promotion and sustaining a career overcome concerns of what a Partner feels should be appropriate: Partners are happy to accept that appropriateness is authoritatively defined by the Partnership, rather than concerning themselves with what they see as important in their role. In accepting this authority, Partners then try to follow the prescriptions of My Performance as closely as possible. Where they are successful in doing this, they are rewarded accordingly. For example, one manager described how My Performance, with its dual prescriptions, was “really key” in showing them “exactly what I need to do to take a step up.” Likewise, a Partner commented that “if you want your pay to go up you’ve got to go back to basics and see where you need to be performing”: ‘see’, of course, according to the particular, dual, values of My Performance since it “allows you to know what you need to do to go forward.” Promotion is impossible without satisfying both the What *and* the How because Partners “know that if they don’t perform then it will impact on their ARP.” (Selling Partner) Thus Partners focused on sustaining their position tend to enact multiple ideas without reframing them, sticking to the verbatim idea written explicitly in My Performance:

I’m very well aware of what I need to develop to move forward, I know my development areas, I know what [my manager] feels my development areas are [...and I frequently ask] ‘is there any gaps in My Performance that I’m not delivering?’ [...] I know what I need to do because I’ve got a PDP [Personal Development Plan] and I know what I need to work on, and I know the results and the Key Performance Indicators I need to reach so I know exactly what I need to do in my job [...] I know the next steps and I know what I need to do to get there.

In sum, where Partners do not feel there is an obvious way to act in response to the prescriptions of My Performance then they experience tension. They then attempt to reconcile this tension internally by considering whether such tension warrants resistance, or whether they feel that they should eliminate tension by disregarding the activities they feel their role ought to include and simply following the prescriptions of My Performance in order to enhance their own position. In all situations except where Partners leave, we see secondary ideas being relatively easily combined. However, such internalised reflexivity does not always reconcile the initial tension when faced with an alternative prescription and when this occurs the tension builds

further, often to the point that it cannot be reconciled internally and instead requires external influence.

4.3.5.3 External Persuasion and Coercion

In these scenarios Partners are more aware of potential alternatives than in the above examples and thus tensions again increase as Partners are increasingly unsure of how to behave. These Partners often have to be convinced by others (to varying degrees of success) that the prescriptions of My Performance are appropriate because they cannot internally reconcile these tensions. Ample opportunities to convince others are presented through the ethos of involvement and community under the Partner happiness idea which rationalises that Partners are provided with “a huge amount of information” (Manager) about business decisions. In addition to the in-house magazines, quarterly Town Hall meetings and various Forums provide Partners with further opportunity to communicate, justify and explain decisions. Furthermore, the expectation, from Partners, that Managers should communicate the business strategy to them on a daily basis provides additional space where Managers are able to try and reduce these tensions by persuading and directing behaviour. This persuasion occurs at multiple levels: senior manager-manager, manager-Partner, Partner-Partner and Partner-manager.

Such opportunity to present information is not taken lightly. Indeed, an Operations Manager spoke of how they would select managers for these communications strategically. For example, they suggested that the “level of commitment to the message” is important because “if [differences in interpretation] start to leak through into the message the Partners get, then we have a problem.” Further, they were selective in what information they delivered themselves “to as many Partners as physically possible,” in contrast to that information which lower-level managers were asked to “cascade [...] through the line.” Specifically they would select Partners and Managers who are “confident in what they’re delivering” and can “convey a message” successfully to get “buy in.” (Operations Manager)

Similarly, the Head of Branch commented that they “set the ground early on” with Partners by giving them “a huge amount of information” which makes Partners

“better prepared” for accepting direction under times of tension: “so when it comes to an announcement time I’m sort of going in warm.” They noted that they “warmed up” Partners by “explain[ing] some of the pressures in the market: [...] that all retailers needed to adapt and that [...] John Lewis would need to be looking at these particular areas.” The Head of Branch attempted to “smooth that passage” of persuasion by “sit[ting] down with Partners and explain[ing] to them and show[ing] them the statistics.” Whilst “they might not like it [...] they understand it [...And that] takes a huge amount of the emotion out of it and they accept it.” They attempted to ‘remove the emotion’ by presenting arguments from a “logical, business-headed stance” and delegitimised those resisting by framing their responses as relying on “an emotional stance” by:

[...] paint[ing] a picture:[...] ‘We’re standing on a burning platform and unless we take that brave step to jump off it, the base is going to burn away from us and we’ll be left [to drown]!’

In a more “subtle” manner, another manager noted how convincing Partners that they needed to be able to work the till (as part of the “new world” (Selling Partner) of reiterated standardisation under the idea of business success, regardless of whether they were customer-facing or not) was “incredibly challenging [...]they] just didn’t see it as part of their job, didn’t understand why they had to do it.” Whilst managers felt this was improving over time and that “we’re definitely getting there [...] and they’ve become much more accepting of it”, they noted that these situations were “really, really difficult” and “it’s one of those things that to build it in with everything else takes time [...] a lot of time.”

In order to persuade others of the appropriateness of these requests, managers attempt to make their requests “crystal clear” and “put it into bite sized chunks.” They also tried to get “them to acknowledge that they had to do it, and to try and give them an opportunity that would [...]give them] a buzz back from it.” To do this they kept pushing them to do things and used their “own personal experience” to illustrate the “really nice glow inside” that you get from, for example, raising money for charity.

Similarly, one recently transferred manager noted that they were “telling people what areas they need to work on and develop [...but] at the moment I’m doing it very subtly to try and gain their confidence, rather than me just coming in and just blitzing it.” Another manager commented that, upon joining a new team, they would “take the Partner for a coffee, and use it as an opportunity to get to know them a bit, but also be really quite clear on my expectations and the way that I’d like to work with them.” They reflected that they would “try and use a lot of the My Performance language in my own language when I’m speaking to them, just so they try and engage with it.” Again we see varying tactics of persuasion that managers’ employ in their attempts to encourage Partners to enact the dual ideas outlined in My Performance when these Partners are unsure of how to act.

On the other hand, as noted above, some managers highlight to Partners that these are expected behaviours: “it says on the paper here, you are supposed to get involved in it,” and if they weren’t displayed then the Partner could be made redundant: “it’s also a tool that [...if] they’re not achieving [objectives...then] we need to think are you right for the business?” These instances again highlight the skills managers employ in their attempts to influence others: they ‘befriend’ Partners, attempt to influence slowly and over time instead of “blitzing it,” use familiar language which has the authority of the Partnership behind it or use this authority to reiterate the implications of non-conformance.

Reflective of more overt attempts to persuade, Partners often employ similar tactics when attempting to convince their peers to enact the dual prescriptions of My Performance. For instance, a Partner described how some other Partners just “weren’t Partnership” and didn’t “get it.” Similarly, others described how some people were “standing in a corner chatting all day” and that this was “not acceptable” according to the “John Lewis way”. In these instances other Partners attempt to remind these Partners of the dual Partnership values by resorting to “confrontation as well I suppose.” For example, one Partner reflected that they would ask: “are you going to be able help me because you’re just standing there?” whilst another noted they had informally sanctioned others by “just saying: ‘look this needs done, that

needs done [...] who's going to do what?" Similarly, another reflected that they had informally sanctioned others by reflecting: "I'm a very sarcastic person and I will walk up and say: 'is anyone going to do any bloody work today?'"

Finally, Partners themselves were also not afraid to sanction managers where they were felt to be failing to live up to expectations:

I've lost my rag big style, standing on the till, no one answers the bell [to call for assistance], so you ring a bell, no one answers it [the call for assistance], ring a bell, no one answers it. And I stood there and I broke the bell. Because I was so angry. I just held onto it. And I had a queue [of customers]. Then I went up to a manager: 'excuse me, these people are talking, where is everyone, what's everyone doing?' I lost my rag big style and shouted at the manager.

In sum we see a variety of methods, varying in success, which attempt to persuade or coerce others into acting in a particular way by convincing them of appropriateness. These situations of external influence occur after internal reconciliation has failed to provide a seemingly appropriate course of action in response to the prescriptions of My Performance. Thus Partners look outside themselves to see what others think is appropriate when they cannot reconcile such tension themselves. In other words, these situations display the most tension and highest degree of uncertainty about how to act. Because of the increased tension in these settings, it becomes increasingly difficult to combine ideas and instead more significant effort must be made which interprets current focus in accordance with, but not reinterpreted according to, the alternative idea. In such attempts the outcome is not guaranteed and is indeed contingent upon a number of things, most notably the skill of the manager in being able to convince.

4.4 Concluding Remarks

This chapter outlines the case site and empirical story that informs the theory presented in the following chapter. Specifically this Chapter introduces the case company, outlining briefly its history and detailing how the performance appraisal process works in practice. It then moves to outlining the empirical story from which the theory is built and the research questions answered. It begins by outlining how

the ideas of Partner happiness and business success are manifested in practice in the case study. Section 4.3.2 documents empirical material highlighting both the formalised and material versions of each of the ideas and also the informal practices of those same ideas. It outlines how Partners perceive there to have been a “big cultural shift” which follows the introduction of My Performance. Following this, it details empirically how My Performance works in practice to engage and enrol actors and become a taken for granted aspect of organizational life within John Lewis. Similarly, this section documents how My Performance constructs certain kinds of knowledge and then instructs Partners of how to behave through various facilitators which aid the instrument in its ability to influence behaviour.

Building on these preceding sections, the chapter then outlines how Partners respond to the introduction of My Performance’s prescriptions. Sub-sections within section 4.3.4 document practices which vary from neatly *reflecting* the ideas of Partner happiness and business success formalised in My Performance through to substantial interpretation of these ideas which in fact reflect the alternative idea in practice. These sections highlight a continuum of increasing tension, until the extreme end of the continuum where reinterpretation is complete and thus tension is once again reduced. Such increasing tension reflects the increasing difficulty Partners face in reconciling the prescriptions of My Performance against what they feel their role ought to look like.

Section 4.3.5 documents three factors which moderate highlight how Partners justify their behaviour under each section by documenting how ideas can be obvious, require internal reconciliation or require external persuasion. Firstly, where ideas seem obvious Partners experience little tension and ideas are either reflected neatly into practice or reinterpreted so substantially that their enactment neatly reflects the alternative idea in practice (as in the case of deleting objectives from the performance appraisal process). Secondly, as tension builds Partners seem unsure of how to behave but are able to reconcile this themselves through internal reflection. Thirdly, and in contrast, as internal reconciliation fails to provide Partners with a seemingly appropriate course of action, they turn to, or are open to, external sources

of influence. These situations demonstrate increasing tension which cannot be overcome internally and thus a more serious concern arises over the compatibility of the combined ideas; as such they cannot simply be combined as they are but instead require some redefinition by others. Such redefining is not easy, reflective of the increased tension in these instances, and relies upon the skill of others to be able to successfully convince of an appropriate course of behaviour. Thus we see instances where skill has been employed successfully and where dual ideas are successfully practiced (such as apportioning objectives across multiple Partners but nonetheless delivering the objectives for the Department as a whole) and other instances where skill is less successful and dual ideas are not enacted in practice (for instance where objectives are deleted or Partners leave the Partnership). Teasing out the theoretical implications of this unfolding empirical narrative remain the aim of the following, Discussion, chapter which explicitly answers the research questions and comments on patterns emerging in the ways dual ideas are combined and enacted in practice.

Chapter 5: Discussion

5.1 Introduction

This chapter discusses the empirical storyline presented in the previous chapter through the proposed theoretical framework: that is, it presents a theorised narrative. As such, this chapter explicitly answers the three research questions and hints at how such answers contribute to an understanding of how ideas come to be made real in practice.

The chapter is split into four sections which document: (i) the characteristics of the ideas and how these ideas can be considered as governmental programmes or institutional logics, (ii) the role of My Performance in making these ideas real and thus how My Performance can be considered as a mediating instrument, (iii) the factors which moderate whether this mediating instrument is likely to govern according to these dual ideas and (iv) a summary to detail the holistic description of how ideas are made real in practices. The latter three sections, respectively, answer the three research questions, which for sake of clarity are: (i) How do actors respond to a mediating instrument? (ii) What factors moderate actors' responses to this instrument? and (iii) How can actors 'step out' of one logic and come to recognise the legitimacy of an alternative?

After documenting the characteristics of each idea and how these can be described as 'governmental programmes' or 'institutional logics' in the first section, the second section, Section 5.3, outlines that My Performance acts like a mediating instrument because it: constructs new knowledge; instructs actors how to behave based on this; and mediates between multiple actors, domains and ideas (with a penultimate section documenting why it is so successful at doing so). The section then moves on to outline that My Performance finally acts like a mediating instrument by governing, although this section documents the multiplicity and variations that arise as the mediating instrument attempts to make real its symbolic logics in practices. This section answers the first research question by documenting how actors respond to the mediating instrument.

The third section, Section 5.4, then moves on to the second research question and outlines three moderating factors which explain such variation: *underlying ties to existing logics*, *self interest* and *others' persuasion*. This section outlines how multiple ideas can be *added*, *merged* or *re/framed* to, or under, actors' existing understandings and, accordingly, how likely the enactment of dual ideas are in each of these situations.

The fourth section, Section 5.5, then summarises these arguments and provides an overview of how ideas are made real and the factors that moderate the effective performativity of a mediating instrument. In so doing it provides a conceptualisation in response to the third research question by highlighting the relationship between these three moderating factors. Specifically, this section highlights that the latter two moderating factors are less existential and more instrumental and can thus provide a *temporary override*; such an override allows actors to recognise the legitimacy of alternatives when ideas are added or merged without causing them existential stress which would cause them to 'retreat' deeper into one logic and thereby promote reframing. The implications, contributions, future research questions and summary arising from such discussion are then presented in the following, final, chapter.

5.2 Ideas, Programmes or Logics

The ideas of Partner happiness and business success represent ideational-level value systems and provide distinct sources of legitimacy and rationality: ways of framing and making sense of actors' interactions with the world. As summarised in Table 2 in Section 4.3.2.2, each value system provides a distinct aim, rhetoric, audience for legitimacy, identity, appropriate structure and roles for Partners, Managers and My Performance. In other words, we can conceptualise these ideas as governmental programmes or institutional logics.

For instance, as demonstrated by Sections 4.3.2.1 and 4.3.2.2, the definition of a programme equally applies to the ideas of Partner happiness and business success: "high level discourses that frame and legitimate local change and articulate the plans, projects, policies, aspirations, political ideals, discursive frameworks and utopian

goals of reformers.” (Thomson et al., 2014, p. 454) Similarly, we can see how each of the ideas can be considered as particular “styles of thinking, ways of rendering reality” which appeal “to virtue, to what is or is not possible or desirable” (Miller & Rose, 1990, p. 6) by providing “varieties of rationality, forms of reason” (Miller & Rose, 2008, p. 16). Likewise, the ideas of Partner happiness and business success can equally be considered as distinct logics: as the “rules of the game” (Thornton & Ocasio, 2008, p. 112). Again the definition of a logic equally applies to the ideas of Partner happiness or business success as they are shared, taken for granted social norms and prescriptions which define legitimacy and rationality: they provide sources of authority, legitimacy, identity and bases of attention, strategy and norms (Thornton et al., 2012, p. 73). Indeed they parallel many of the characteristics of logics in prior work (see, for example: Lounsbury, 2007; Muzio et al., 2013; Smets et al., 2015 etc.).

Similarly, the ideas and values of Partner happiness and business success are instantiated in those instruments conceptualised as ‘calculative technologies’ in governmentality (Jeacle & Carter, 2012; Mennicken, 2008; Miller & Rose, 2008; Thomson et al., 2014) or ‘material artefacts’ in institutional theory (Christiansen & Lounsbury, 2013; Espeland & Sauder, 2007; Gawer & Phillips, 2013; Raviola & Norbäck, 2013). Specifically, they are instantiated in My Performance and its associated documents: for example in The How or The What measures within My Performance or the associated Role Descriptions or Job Profiles which outline, explicitly in material technologies or artefacts, how actors should behave under each of these value systems (see sections 4.2.3, 4.3.2 and below for examples). In addition to the ideas of Partner happiness and business success both having symbolic values and being instantiated in material technologies, both, again, have practices associated with each idea (see sections 4.3.2.1, 4.3.2.2 and below) and which are intertwined with, and constitutive of, these symbolic values and material technologies (Czarniawska, 2008; Miller & Rose, 2008, p. 20; Powell & Colyvas, 2008; Thomson et al., 2014, p. Thornton et al., 2012).

Accordingly, the terms programmes and logics can be applied to what has previously been described throughout this thesis as ‘ideas’. Furthermore, the terms ‘logic’ and ‘programme’ are interchangeable (see Arjaliès & Raynard, 2014, Section 2.4 and the definitions above). Indeed work drawing on each theory explicitly uses the terminology of the other; for example, see Jeacle & Carter (2012, p. 745) for use of “logics” within a governmentality study and Greenwood et al. (2008, p. 6) for use of “governmental programmes” within institutional theory. For sake of clarity, the remainder of this thesis will adopt the term *symbolic logics* when referring to ideational level programmes or values. The characteristics of each symbolic logic are briefly reiterated below to highlight how they can be considered as symbolic logics, before the material practices of these symbolic logics are discussed in the following section.

The idea of Partner happiness can be summed up as the “John Lewis way” (Selling Partner) of doing things where: partners are given autonomy and “trusted to do [their job]” (Selling Partner); managers act in a supportive capacity towards Partners; managers communicate in a respectful and inclusive manner; Partners are provided with information about the business and are able to influence decisions; and where professional service is about making the customer happy. Comparing Tables 1 and 2 we can see that the idea of Partner happiness mixes the characteristics of the family, community, state and profession institutional orders to form what is termed here ‘the partnership logic’. Whilst this partnership logic demonstrates elements of the aforementioned orders: such as a focus on common boundaries, democratic participation, patriarchal domination, association with personal craft, group membership etc. (see table 1 or Thornton et al., 2012, p. 73), these orders do not appear as distinct value systems within the case and instead amalgamate into the specific value system observed here: hence the description of it as the partnership logic rather than any of the institutional orders or ideal types of logics themselves. Such a categorisation reflects the constructed nature of logics and hints at the fact that whilst they adopt some values from the institutional orders, they are fluid: the

partnership logic is quite specific to this empirical setting²⁰ and is similarly constructed differently in different settings and by different actors (Carlsson-Wall et al., 2015; Friedland & Alford, 1991; Smets et al., 2015).

Likewise, the idea of business success also provides actors with a value system and way of framing and making sense of the world (Thornton et al., 2012), although this is often in contrast to the symbolic elements of the partnership logic. For instance, the idea of business success focuses actors on profit (through both explicitly increasing revenue and increasing “efficiency” (Manager)) to become more “business orientated.” (Manager) Standardisation and centralisation are promoted over autonomy, and are rationalised as presenting a “logical, business-headed stance” rather than an “emotional stance” (Head of Branch). Manager’s roles are directive rather than supportive and partners are expected to have responsibilities delegated to them. Finally, it also implies a more individualistic focus, which promotes competition, individual reward and a ‘harder’ selling focus where successful customer service involves maximising sales revenue.

Again comparing Tables 1 and 2 we see elements of the market and corporation orders such as: a focus on transactions and revenue, an interest in the market position of the Partnership, the authority of top management, a self-interest, a strategy of increasing efficiency and profit etc. (again see table 1 or Thornton et al., 2012, p. 73). Whilst these ideal types provide the basic elements, the particular construction of this value system is again not reflected directly in these typologies and, accordingly, these characteristics are instead categorised here as ‘the profit logic’²⁰ to distinguish them from the institutional orders and highlight their particular construction within this setting.

As noted above, the symbolic values of each logic are instantiated in calculative technologies (Jeacle & Carter, 2012; Miller & Rose, 2008) or material artefacts (Espeland & Sauder, 2007; Gawer & Phillips, 2013) since these symbolic logics

²⁰ See sections 4.3.2.1, 4.3.2.2, and Table 2, for more details on the specific characteristics of the partnership logic and the, following, profit logic.

cannot live by themselves and instead must be continually constructed *through* these technologies (Czarniawska, 2008; Hoskin & Macve, 1986; Miller & Rose, 2008; Powell & Colyvas, 2008). Specifically, they are constructed through the mediating and governing function of these material, calculative technologies, which, as outlined in Section 2.2.1.3, can be conceptualised as ‘mediating instruments’ (Miller & O’Leary, 2007; Thomson et al., 2014). The next section turns to explore how these symbolic logics are attempted to be made real through such instruments and how these attempts are responded to.

5.3 Mediating Instruments Making Ideas Real

Whilst many of these characteristics were evident before the introduction of My Performance, the introduction of a performance appraisal process which explicitly focuses on both symbolic logics, instead of just one: as per the previous appraisal process which was “very, very behaviourally based” (Operations Manager of Commercial Support), has material implications. For instance, it constructs a “new world” where Partners feel the focus has “completely changed [...] to Profit, Customer, Partner” and where the expectation for Partner performance has increased: as reflected in the manager’s comments that “if we don’t ask more of every single Partner by framing it like that then we’re never going to get anywhere”. In other words, the implementation of My Performance has a material effect.

Firstly this section outlines how this effect occurs – how My Performance acts: (i) to construct new knowledge, (ii) to instruct based on this new knowledge, (iii) to mediate between multiple actors, domains and ideas and (iv), therefore, to act like a mediating instrument by governing (Thomson et al., 2014). The following section then documents why My Performance is able to so effectively act as a mediating instrument before returning, at the end, to ask if this mediating instrument is effectively performative: and when, why, where, or not?

5.3.1 Construction

My Performance constructs new forms of knowledge that legitimise particular policies of “intervention and regulation” (Miller & Rose, 1990, p. 5) and which are directed towards a new, and particular, end. For example, when compared to the

previous performance appraisal process, Partners repeatedly reflected that My Performance was more “fit for purpose,” “structured,” “clearer,” “black and white”: “it’s a completely different way of working” and “a bit of a shock to the system” (Selling Partners and managers). In other words, Partners felt it was different to the previous performance appraisal process. Whilst in the previous process managers would try to “find [a] way of ensuring that you were bringing that [profit focus] into their appraisal somehow [...] the system wasn’t set up in a way that that was easy to do, so you had to be quite clever” (Operations Manager of Commercial Support), the new process was felt to be “more streamlined”, less open to interpretation and more able to capture these dual expectations without such a need to be ‘clever’.

My Performance constructs this new form of knowledge by formally outlining the “guidelines” (Manager) and expectations of behaviour for Partners. It lets them ‘see’ “exactly what I need to do to take a step up” (Manager). In other words, it prescribes a “black and white” notion of what Good performance is: a “new world” where the focus has “completely changed [...] to Profit, Customer, Partner” (Selling Partners). Specifically, My Performance constructs a new form of expected behaviours where Partners are no longer simply assessed by “how nice the person [is]” (Operations Manager of Commercial Support), but instead by whether or not they deliver *both* symbolic logics in practice: as reflected in the managers’ comments that “they’ve made it very clear that there’s two things that the Partnership wants: [a] is that you do it right, and b) that you actually do it in the first place,” or that: “it makes them realise there’s a balance towards being a Partner and the responsibilities of being a Partner.” This means for Partners who were previously heavily sales driven that they have to recognise and enact practices which promote Partner happiness, and vice versa, for those “very nice people that weren’t really that geared up on delivering results” who now have to “earn their way” by delivering sales (Managers). In other words, the new construction of Good performance must demonstrate *both* the partnership logic and the profit logic in practice.

The previous definition of Good performance becomes illegitimate with the force of authority behind the implementation of My Performance (see Sections 4.2.3, 4.3.3

and 5.3.4 for summaries of how this implementation occurred and why it occurred so effectively). For instance, My Performance allows Partners to “see where you need to be performing [...] if you want your pay to go up” (Selling Partner). It allows actors to ‘see’ their performance in the new light of the dual expectations of both logics: without My Performance, or managers being “quite clever”, the old appraisal process only encouraged the partnership logic, whereas My Performance reconstructs Good performance as an enactment of both the partnership and the profit logic. Additionally, because My Performance is perceived as more “streamlined” and “less woolly” (Selling Partners), Partners feel less able to interpret it. This again highlights the legitimacy afforded to My Performance and its newly constructed knowledge of Good performance: as demonstrated in the quotes about there being “no point in adding in any bits yourself and doing other bits because that just gets messy, this is what you’re working towards.” (Selling Partner)

Here we see the way new ways of thinking about performance construct new knowledge (Miller & Rose, 2008). Similarly, such knowledge ‘makes up’ actors in a way which did not exist before (Hacking, 1983; Rose & Miller, 1992) and thus presents new forms of knowledge and expertise which can be used to govern actors who, ‘rationally’ and willingly, might want to improve against such knowledge (Rose & Miller, 1992, p. 174). Thus we see that in measuring an object under a new construction of knowledge, we not only define it but can also then compare it: to others, to itself over time and over space etc. (Hoskin & Macve, 1986; Rose & Miller, 1992, p. 175). My Performance thereby constructs the domains in question as susceptible to particular types of intervention (Rose & Miller, 1992, p. 185).

Such constructions then have material implications since they afford instruction: since “you’re either doing this well or you’re not. If you’re doing it well: great [...] if you’re not then actually it’s really clear on here why you’re not.” (Manager) This newly constructed knowledge sets new expectations which means managers can legitimately “ask more of every single Partner by framing it like that” and ask “them to do things in the exact way we need them to do it.” In other words, it allows them to instruct based on a very particular form of constructed knowledge: and to evaluate,

calculate and intervene based on this knowledge (Rose & Miller, 1992, p. 185). The following section documents more specifically how My Performance instructs.

5.3.2 Instruction

The “guidelines” (Manager) noted above in My Performance, focusing on the dual partnership and profit logics, explicitly direct behaviour towards this new construction of knowledge. Thus we see techniques of notation, computation and calculation in the examination and assessment of individuals which seek to instantiate government: which seek to instantiate the dual symbolic logics of partnership and profit (Hoskin & Macve, 1986; Rose & Miller, 1992, p. 183). My Performance formally outlines a “guide to the Partnership Behaviours and your Annual Review of Performance.” (My Performance, 2009, p. 1) Further, various displays are organised throughout the office space which remind Partners of these prescriptions: for example upon first entering the building there is a large reminder of the Commitments laid out in My Performance which is printed on the wall. Similarly, the various supporting documents: such as the hard-copy guidance booklet with various indicators, the Role Description or the Job Profile, alongside interactions around the notion of performance appraisal: such as formal and informal meetings or peer discussion, and coupled with the ethos of sharing information and therefore having multiple opportunities to interact, all provide instances where managers can attempt to instruct others of the ideas of My Performance and persuade them to act in this manner.

This particular vision of the future is difficult to imagine without the formalised prescriptions of My Performance (Callon, 2007; Jordan et al., 2013, p. 171), as demonstrated by the quote above when a manager describes how they had to be “quite clever” to envision this particular view of the future under the previous performance appraisal guidance, but that My Performance was “much better.” With a different vision, it could be otherwise (Woolgar, 2015): different knowledges provide different instructions and therefore construct different realities (Rose & Miller, 2008).

The ability of My Performance to instruct behaviour is reflected throughout the empirics: for instance when managers comment that they seek to “mould new people into the Partner we want them to be” or that My Performance provides them with a “mountain of tools,” “created a new vocabulary” or is a “Bible” for presenting Partners with expectations. My Performance is about “pushing every Partner” towards this newly constructed notion of Good performance (Manager). Partners themselves repeatedly referred to My Performance as outlining expectations and providing “clarity” and “mak[ing] it clear what [they] want,” or that it “sums it all up for you, exactly what is expected.” ‘Exactly what is expected’ is the dual focus on both the partnership and the profit logic: of realising the “balance” (Manager) required of working within the Partnership. Thus we see various “local tactics of education, persuasion, inducement, management, incitement, motivation and encouragement” (Rose and Miller, 1992, p. 175) which seek to instruct actors to construct the dual logics which are embedded in these various instruments.

The empirics (see sections 4.3.2 and 4.3.4 particularly) document various situations where Partners respond to these instructions in the desired manner: in a way that reflects the dual prescriptions of My Performance. For instance where Partners feel it is obvious for them to focus on both enhancing profit and building the partnership logic by maximising and sharing the bonus whilst at the same time conducting readings at local primary schools and being involved with Partnership decisions. Even where Partners begrudgingly accept selling a Partnership Credit Card they can still enact the dual prescriptions of My Performance. Such enactment of the dual logics can occur even when “it takes time” to “build it in” where Partners initially resist (Managers).

Despite My Performance seemingly making it “very clear that there’s two things that the Partnership wants” (Manager) to some, others found this very unclear, to the point where they would delete objectives from performance appraisals: in order to enhance the partnership logic, or where they would not help Partners to understand the prescriptions of My Performance at all, because that was not their responsibility: in order to enhance the profit logic.

Thus we see, as explored in more detail below, the continual and on-going construction of logics in practice in a fluid and hybrid manner (Friedland & Alford, 1991; Quattrone, 2015). In other words, there are various responses to attempted governance, rather than a homogeneous and ‘successful’ outcome where both logics are enacted in equal measure all the time (c.f. Jeacle & Carter, 2012; Kurunmäki & Miller, 2011; Miller & O’Leary, 2007; Rose & Miller, 1992 etc.). Nonetheless, by creating such a “bible” (Manager), My Performance instructs actors how to behave according to the knowledge and expertise which it has constructed (Espeland & Sauder, 2007; MacKenzie & Millo, 2003): a new understanding of Good performance which is difficult to imagine under different circumstances (Callon, 2007). For such instruction to occur, however, My Performance needs to connect and enrol a multitude of ideas, actors and domains: it needs to mediate between these in order to construct a “common narrative” (Miller & Power, 2013, p. 581) so that actors can make sense of the instructions, and then (attempt to) follow them.

5.3.3 Mediation

My Performance presents the “perfect Partner” (Manager) as a goal to strive for. It constructs a particular combination of symbolic logics and measures Partners against this; as such, it instructs actors to enact these logics at a local-level in the practices of Partners (Miller & Rose, 2008). We see this explicitly above when a manager comments on both doing the right things, and doing them well: without the mediating instrument against which to measure both of these things they would take on a different meaning or be more difficult to achieve. This “perfect Partner” (Manager) enacts all of the prescribed behaviours in both what they do, and how they go about doing this. Despite the combination of symbolic logics being questioned, at least in some instances, there is no questioning of performance appraisal itself: indeed the Head of Branch suggests it is “ingrained with[in] us [...] it’s almost like a responsibility of managers and a right that Partners have [...] to sit down with their manager once a year and have a frank discussion about their performance.” Such a comment reflects the ability of My Performance to successfully bridge links between: (i) both symbolic logics, (ii) various actors and (iii) different domains.

Firstly, My Performance mediates between these dual symbolic logics: they are brought together and presented as compatible in My Performance. Despite conflict in practice, the material instantiations of these logics in My Performance are presented as compatible and complementary. Such complementarity is highlighted, for example, where managers comment that “they’ve made it very clear that there’s two things that the Partnership wants.” Accordingly, My Performance is the legitimated instantiation of the dual logics in explicit, material form (Christiansen & Lounsbury, 2013; Gawer & Phillips, 2013; Raviola & Norbäck, 2013) and presents the dual logics to Partners in a way which suggests compatibility between them (Jeacle & Carter, 2012). They are put on the same page in the My Performance guidance booklet, and despite the What being positioned visually above the How, it is explicitly highlighted that the two are equally weighted. Indeed the system ensures that the two measures are given equal weight (since a Developing classification in either can pull an Outstanding grade down to Good overall; see Figure 5). Such a combination proposes these two logics as compatible and instructs actors to behaviour accordingly. For instance, My Performance instructs that Partners who were previously “too nice” (Manager) should focus on sales, and those who were overly ‘sales driven’ should also focus on the partnership logic. As such it is My Performance which formally brings these ideas together: without My Performance, managers have to be “quite clever” in bringing the partnership logic into interaction with the profit logic; with My Performance it is easier, because it is clear on these dual logics and felt to be “really useful” (Manager).

Thus My Performance acts as the medium through which these dual logics are combined and which then allows actors to interpret how to act based on this prescribed combination. Firstly, though, My Performance allows the partnership logic to be proposed alongside, and intermingle with, the profit logic: My Performance makes this interaction between the two symbolic logics legitimate and therefore facilitates the transformation of the interests of one logic into those of the other (Jeacle & Carter, 2012). In other words, it provides the medium through which a “common narrative” (Miller & Power, 2013, p. 581) can develop and by which the interests of one logic are presented alongside, as compatible with, or in the terms of,

the other (Miller & O’Leary, 2007; Thomson et al., 2014; Wise, 1988). It suggests that these two logics can be enacted in a complementary manner in practice (Davila et al., 2009; Jeacle & Carter, 2012; Moll, 2015).

As well as mediating between these dual logics and presenting them as compatible, My Performance must also be able to link these logics to multiple actors. As outlined above, the process of performance appraisal around My Performance brings Partners and their line-managers physically together on multiple occasions. It facilitates these meetings and discussions because it is perceived as “structured,” “black and white,” “scientific” and having “no hidden agenda.” (Selling Partners and Manager) For instance at the conclusion of every Annual Review of Performance (ARP) meeting, the Partner must agree with their manager on what their Objectives will be for the upcoming year. Once these have been agreed they are electronically and explicitly recorded in My Performance. Additionally, these Objectives are automatically transferred to the Partner’s Personal Development Plan: which acts as a reminder of what these Objectives are throughout the year. As highlighted in the empirics, such agreement is not always straightforward, given the degree of possible interpretation, and thus such a process allows an understanding to become (at least temporarily) agreed between the Partner and their manager. This meeting, and associated processes, translate the messy combination of many potential Objectives into a concise number (4+1) which are supposed to reflect the dual prescriptions of both the partnership and profit logic formally: thus My Performance links the dual logics to front-line actors.

In addition to facilitating various meetings and the appraisal itself, My Performance also links actors through a “common narrative” (Miller & Power, 2013, p. 581) outside of the formal ARP meetings. As multiple Managers mention, a key thing they worked on during the implementation phase of My Performance was outlining what it all meant: helping Partners understand it. For example, managers repeatedly spoke about using “My Performance language” so as to ingrain it into Partners. This caused difficulties where Partners “misinterpreted” a Manager complementing them on a “really good” day’s work as suggesting they were a Very Good Partner. Again

such interactions present opportunities where the dual logics prescribed by My Performance can mediate between these multiple symbolic logics: facilitate a (temporary) agreement on what the aims should be, between Partners and managers – between actors with potentially different interests and different ways of interpreting and making sense of the world (Miller & O’Leary, 2007; Wise, 1988).

Finally, My Performance must also mediate between multiple domains. Specifically, it mediates between the domains of senior management and the shop-floor. Despite instances of both of these logics existing before the introduction of My Performance, they were not as clearly or explicitly specified and thus caused different realities (Hacking, 1999; Woolgar, 2015): the introduction of My Performance might ‘only’ have formalised these already existing ideas, but such a formalisation was felt to have created a “new world” or “cultural shift” (Selling Partners) and had material consequences for Partners. As outlined in Section 4.2.2, My Performance was developed by the Operations Development team as part of the Retail Revolution Strategy which aims to continue the Partnership’s position as “Britain’s leading retailer” (Manager) by reiterating the importance of both the partnership and the profit logics in the practices of Partners. Whilst various Partners were involved in the design and testing of My Performance, it was ultimately the Operations Development team who developed it and the Management Board who signed off on its final design. Despite any involvement, the final design is undoubtedly different to what went previously or even what was developed during the design and testing stages; thus the finalised construction of what it means to be Good under both the partnership and profit logic was left to the Management Board.

Accordingly, the final design can be said to represent the Management Board’s (in as much as it is not the Partners’) interpretation of what Good performance is; we see, for instance, situations where Partners both agree and disagree with such an interpretation, however the point remains that such an interpretation is not solely constructed by the Partner themselves, but instead they are subject to the instruction of My Performance and thereby the definition of Good performance determined by the Management Board. For example, such non-local definitions instructing actors on

the shop floor are highlighted by the Partner who noted that: “if I say ‘oh, that [cushion] should go there,’ [my manager is] like ‘oh no, we can’t have that there [...] that’s not what it says in the book.’” Accordingly, My Performance can be said to link the domains of senior management to the shop floor by attempting to instruct non-local actors to behave in a certain pre-determined manner (Mennicken, 2008).

Similarly, My Performance links other domains together through the actors who enrol into it (Kurunmäki & Miller, 2011; Mennicken, 2008). Because it is taken for granted it encounters little resistance as it travels, thus allowing comparisons between Selling Sections, between Departments, between Branches and even between Regions. Without My Performance’s aggregation and measurement, one could not compare the ‘performance’ of one Branch with that of another, at least not on the same terms legitimised by My Performance; any talk of comparison would, by necessity, be based on some other comparison, *not* My Performance (MacKenzie, 2006; MacKenzie et al., 2007; Miller & Rose, 1990, 2008). It is this representation and intervention which facilitates a perception of usefulness for senior management since they are able to represent a remote domain in their local one and act on it at a distance (Dambrin & Robson, 2011; Latour & Woolgar, 1979; Millo & MacKenzie, 2009; Quattrone & Hopper, 2005).

It is in this sense that My Performance mediates between multiple domains; it not only brings the domain of senior management into contact with those of shop-floor Partners, but also brings the shop-floor Partners (or Departments or Branches or Regions) into the domain of senior management and allows them to make comparisons (based on a very particular set of measurement criteria) between these entities. Comparisons that would be impossible, or at least very different, were My Performance not to exist.

Accordingly, since My Performance calculates, constructs, instructs, mediates and has material implications: in other words it governs, it can be considered as a mediating instrument (Miller & O’Leary, 2007; Miller & Rose, 2008; Thomson et al., 2014). Whilst various other things help to facilitate mediation, it is My

Performance which, firstly, acts as the medium through which such diverse things interact and, secondly, alters the state of affairs. Specifically, My Performance as a mediating instrument can be conceptualised as the electronic tool which provides the explicit ratings, where Partners input their evidence, agree their Objectives and finalise their ratings with their manager. As such it is a material instrument which helps to translate the interests of one party into terms understandable by another (Miller & O'Leary, 2007; Wise, 1988). Furthermore, it is the instrument which explicitly attempts to influence actors be more like the world which it describes as Good; it is the instrument through which both mediation and (attempted) governance occur (Thomson et al., 2014).

Whilst the electronic element of the performance appraisal process can be considered as the mediating instrument itself (see Figure 6), there are a number of other activities which aid such governance by facilitating mediation and thereby assisting in stabilising the assemblage and attempting to govern actors. For instance the hard-copy guidance document to assist My Performance helps actors come to an understanding of what senior management is requesting of them whilst also presenting more information on what each of the ratings in My Performance actually mean: for example in the Indicators. Similarly Role Profiles and Job Descriptions also provide further information which facilitates My Performance as a mediating instrument by helping actors come to an understanding of what Good performance means. Other formal documents which facilitate My Performance's mediation and governance include: the Personal Development Plans which remind Partners of their Objectives; in-house magazines which help engender an ethos of commitment, sharing, being involved etc.; the annual Partner Survey which also helps create an atmosphere whereby Partners feel their voice is heard; and sales targets being displayed throughout the branch to remind Partners of the need to also focus on the profit logic.

Likewise, other formal structures or procedures assist in encouraging actors to respond to and acknowledge My Performance, such as: the Registry function which is in place to hold the Management Board and managers up to the standards

demanded by the Partners; the various Committees to feed Partner Voice back up the channels; the Pay Review process and attempts to make My Performance consistent across managers which encourage managers to perceive My Performance as objective; and the Regional Operations Improvement Team, Operations Development and Management Board who are all perceived as legitimately able to develop tools and strategy for the business and which helps Partners feel secure that the process is designed well. Finally, various formal and informal practices also help facilitate My Performance to act as a mediating instrument, for instance: the culture of being involved with business decisions, and indeed with having input into the design of My Performance, helps Partners to perceive the process as worthwhile; the large number of formal and informal interactions legitimised by such a culture, for example in Town Hall Meetings, Morning Meetings, informal floor-walks, coffee- and lunch-breaks etc., also aids the ability of My Performance to both mediate and govern.

Many of these practices and documents encourage interactions between (parts of) My Performance (for example, its Objectives) and one, two or multiple human actors who then attempt to negotiate an understanding of what My Performance is asking of them. Thus, whilst such interactions, practices and processes might facilitate such mediation, it is My Performance itself which finalises, formalises and acts as the medium through which such interactions occur. In other words, My Performance acts as a mediating instrument to both mediate and govern (Miller & O'Leary, 2007; Thomson et al., 2014), but such mediation and governance is facilitated by various interactions, processes and documents (Jeacle & Carter, 2012; Kurunmäki & Miller, 2011; Wise, 1988).

Only where My Performance and these various facilitators successfully mediate and link multiple domains, actors and ideas together into an assemblage can the instrument begin to successfully instruct actors and thereby constitute its values in practice: in other words, be effectively performative (MacKenzie, 2007). Put differently, My Performance must first mediate between these multiple entities before it can govern them (Thomson et al., 2014). Before exploring how such

governance occurs, the following section highlights why My Performance is seemingly able to successfully mediate between these diverse ideas, actors and domains as a mediating instrument.

5.3.4 Why So Effective?

A perception of objectivity, consistency and adaptability in My Performance provides actors with enough security to ‘buy in’ to the process. It is perceived as neutral, objective and as showing the “truth” (Operations Manager) which aid in it appearing as “a facticity [...] beyond the fray of politics or mere opinion.” (Miller & O’Leary, 2007, p. 559) For example, Partners speak about how My Performance is “better” than the old process because it is “much clearer,” “very focused” and “tells you there in black and white what’s acceptable and what’s not” (Selling Partners). Others described how the new process wasn’t as open to interpretation. For example where Partners had a different interpretation of the requirements to the managers (which could lead to “difficult conversations” (Manager) in the previous performance review process), this was down to Partners “not reading it properly” or “not understanding” (Managers) it by not putting in enough effort themselves, rather than the wording or process being open to interpretation (Operations Manager of Commercial Support).

Here we see a perception that My Performance is objective and consistent; any inconsistency is put down to Partner’s misinterpretation which can, and should be, corrected. In more extreme circumstances, some managers reflected that they asked Partners to be “really honest” when rating themselves and providing their evidence: implying that, rather than misunderstanding it, they were being actively dishonest. Such findings also highlight the perception that performance is measurable in an accurate, consistent and fair way through the performance appraisal process. An Operations Manager reflected this, commenting that My Performance measured what Partners were “truly worth.” Others, similarly, reflected these ideas when commenting that the required evidence for their appraisals made Partners “prove” themselves and what they had done.

Where other Partners do note the interpretability of the wording and process, they suggest it is “one big giant umbrella” and that “almost everything you do could fit under them [the criteria in My Performance] because they are massive headings.” (Manager) This again highlights the possibility of combination between logics and makes the criteria “pretty comprehensive” (Selling Partner) which allows for “the goal posts [to] change slightly” with “some of the littler things” (Manager) on a daily basis for Selling Partners. In other words it provides “freedom within a framework” (Business Partner) and allows localised flexibility and adaptation which again assist in the instrument enrolling actors and them coming to a translated, albeit potentially temporary, understanding of the instructions of the instrument (Kurunmäki & Miller, 2011; Mennicken, 2008; Miller et al., 2008).

Counter-intuitively, this familiarity and flexibility, which facilitates both the mediation and governance of the mediating instrument, can lead to the practice variation observed in Section 4.3.4 (Mennicken, 2008; Thomson et al., 2014): it’s language is loose enough to encapsulate a broad range of meanings (hence the practice variation) and as such it links a multitude of actors who enrol because they feel they are talking about the same thing (Mennicken, 2008; Star and Griesemer, 1989). Likewise, such characteristics also increase the perception of the instrument as being useful for actors in their own particular way since the instrument can be applied to different ends, as highlighted in Section 4.3.4 (Cruz et al., 2011; Dambrin & Robson, 2011; Millo & MacKenzie, 2009).

Additionally, the perception that the process was developed in-house and that prior feedback had been, and future feedback could be, taken into consideration also made it easier for Partners to successfully enrol into the process. For example, the Regional Registrar noted that the process had been “partner influenced when it was created” whilst a manager reflected similarly that: “we can still actually feedback [upwards] now we’re all using it [...] but it’s been well tested to make sure everything’s okay.” Others highlighted that they had “confidence” in the “central teams” who designed it because it had been trialled in other branches. A manager noted that “they took a long time bringing this out and they actually pulled [an earlier version of] it [...]

because they found it wasn't going to work, they needed to go back and look at it again." Again these factors increase the legitimacy of the process and help Partners to consider performance measurement as a taken for granted aspect of their activities.

Partners reflected how My Performance meant everyone was "fully accountable now" (Operations Manager) because "I have this book, every other manager in the business is working to this book, when I walk into my ARP I'm being graded on exactly the same things, so it doesn't matter what level I'm at, we're all graded the same." (Manager) The perceived objectivity of the process means that Partners see it as "fair," "helpful," and that it is therefore "pretty good because those who are giving their all will be rewarded." Partners perceive some use from the tool, as evident in quotes about it being a "Bible," creating a "mountain of tools" or of it advising them on how to progress their career or "kicking them into touch" when underperforming, and this further aids their enrolment (Millo & MacKenzie, 2009; Wagner et al., 2011).

Familiarity also aids this enrolment process (Thomson et al., 2014): since managers "use My Performance language" and its message is written on the walls as the "first thing you see when you come into work every day." (Manager and Selling Partner) Furthermore, despite constructing a "new world," it was often suggested as not being overly different from, or "updating", the previous performance appraisal process which also make it seem familiar. It appears to have been institutionalised as a practice within John Lewis and is taken for granted as objective, neutral and providing the 'truth' (Bromley & Powell, 2012; Miller & Power, 2013). Recall how the Head of Branch went as far as describing how performance measurement is "ingrained with[in] us."

Additionally, it "makes visible and calculable the ideas and objects at the heart of management" (Miller & Power, 2013, p. 559). Specifically, The What focuses on business targets, rationalised by the profit logic, and which aim to increase the profit and efficiency of the business. For example, the What outlines that Partners should deliver all Objectives set, and that the Business Objectives should directly relate to

the 4+1 goals of the Partnership (Profit, Partner, Customer, Sales and Shrinkage). In contrast, the How details that Partners should be “committed to guiding others and supports less experienced Partners” (My Performance, 2009, p. 12) and that they should increase the happiness of Partners. Here we see how the mediating instrument “carries” the symbolic elements of the logics and attempts to enact these in the material practices of the Partners (Czarniawska, 2008; Powell & Colvyas, 2008); however, as we have seen, the constructed reality in practice is a translation, rather than a diffusion, of these symbolic elements (Czarniawska, 2008; Dacin et al., 2010). In other words, each performance is constituted anew and material enactments of each logic are multiple (Butler, 1993, p. 13; Mol, 2002).

In sum, it is through My Performance that the logics of profit and partnership are brought together and combined into a singular ideal (Jeacle and Carter, 2012; Miller & O’Leary, 2007); an ideal described by managers as the “perfect Partner.” My Performance presents senior management’s ideals to Partners; it prescribes “[a]) that you do it right, and b) that you actually do it in the first place.” (Manager) In other words it suggests both what you should do, and how you should do it. Without this problematisation, actors would focus on different things: a Partner can only be described as performing at a ‘Good’ level when they perform the prescriptions laid out in the instrument (Butler, 1993; Miller & Rose, 1990). Without these prescriptions, ‘Good’ would mean something else, as highlighted in the quotes above, and would be problematised differently (Miller & Rose, 2008). Thus, the mediating instrument can be said to constitute, or realise, a ‘Good’ performing Partner; it constructs this particular reality (Miller & Rose, 2008). My Performance then acts as the mediating instrument between these logics: linking them together in a “common narrative” (Miller & Power, 2013, p. 581). It combines the partnership and profit logics in one space and presents them as compatible and complementary (McPherson & Sauder, 2013; Smets et al., 2015). The measures under each of these criteria detail how these symbolic logics should be enacted in practice by providing targets, KPIs, Indicators, and Objectives. The objective, unifying, consistent and adaptable perception of My Performance provides Partners with enough security to enrol or ‘buy in’ to the process with relative ease (Kurunmäki & Miller, 2011;

Mennicken, 2008). Accordingly, My Performance can be considered as a mediating instrument (Miller & O’Leary, 2007).

Having detailed how it is that the mediating instrument enrolls actors and thereby mediates between various actors and ideas, the following sections turn to the second characteristic of mediating instruments; how they *govern* and (attempt to) constitute the reality which they propose (Thomson et al., 2014).

5.3.5 Governing

Whilst My Performance acts effectively to link these multiple ideas, domains and actors, how it influences the reality of those it interacts with is not homogeneous but multiple and fluid; as highlighted in Section 4.3.4. (c.f. Miller & Rose, 2008).

Particularly, such fluidity follows patterns depending upon how the dual logics of My Performance are combined; such patterns are described below and summarised in Table 3.

As highlighted above, Sections 4.3.4.1 through 4.3.4.6 document how a single symbolic logic is enacted in practice when interpreted from various positions. The first section documents how symbolic logics are tightly reflected into practice when the prescriptions of the mediating instrument are perceived as reinforcing the actors’ current perspective (Thornton et al., 2012). For instance, where an actor makes sense of the world through the partnership logic and finds prescriptions of this logic (such as building a community spirit or being involved in decision making) within the mediating instrument, then they accurately reflect these symbolic prescriptions in their practices: they conduct their practices in a way which, for example, helps build a community spirit by helping others or which allows their voice to be heard and valued by attending Town Halls and feeding their opinions back up through the given channels. Likewise where actors make sense of the world from the perspective of the profit logic and observe profit logic prescriptions then they too enact practices which are highly reflective of the profit logic; for instance, Partners who are “hungry for money” (Manager). Such notions seem obvious to the actors and they experience little tension when faced with prescriptions from the logic in which they are embedded (Thornton et al., 2012). In other words, these actors *frame* the

prescriptions of the mediating instrument under the logic in which they are embedded. However, in these instances the alternative logic is ignored and thus is unlikely to be combined with the existing understanding: only one logic is enacted in practice. In these instances logics are kept separate and those actors who make sense of the world through one logic only enact closely reflective practices of the symbolic values of that logic (Lounsbury, 2007; Rao et al, 2003; Muzio & Faulconbridge, 2013). Hence the goal of the mediating instrument in encouraging dual logics is unlikely to be obtained: here the instrument fails to govern actors according to the notion of dual logics.

Likewise at the alternative end of the spectrum (see Section 4.3.4.6), the instrument again is unlikely to cause the enactment of dual logics. However, in contrast to the above example, at this end of the spectrum, actors who make sense of the world through one logic *do* interact with the alternative. For instance, here actors who make sense of the world through a partnership logic are faced with the prescriptions of the profit logic and therefore feel legitimate in deleting Objectives from Partners appraisals in order to ensure that Partners ‘deliver all objectives set.’ In other words, they *reframe* the profit logic prescriptions under the symbolic values of the partnership logic. Despite significant tensions, actors still perceive such actions as the ‘right’ thing to do and as ‘obvious.’ In these instances, in contrast to those at the other end of the spectrum, the alternative logic is combined, but in a manner which reframes the prescriptions of that alternative to the point that it is again not enacted in practice. Because of such reframing, despite the alternative logic being combined with an existing understanding, the goal of the mediating instrument in enacting dual logics is again unlikely since actors significantly reframe the prescriptions under the logic in which they are embedded (Muzio & Faulconbridge, 2013; Thornton et al., 2012).

However, in the middle of the spectrum there are situations where the enactment of dual logics becomes increasingly likely. There are three situations where such enactment is more likely. The first situation, albeit with the least likelihood of occurring, comes under the first example above where actors interact with a logic

which they use to make sense of their situation. However, in contrast to both the first and second examples above, the dual logics of the mediating instrument can be constructed in practice where an actor is embedded in *both*, rather than one (as in the first and second examples) logics. For instance, some Partners illustrated that “this has always been me” or that they hadn’t changed but had instead simply found the ‘right’ organisation to work for when they enacted both the profit and partnership logics: by, for example, trying to increase profit for the collective annual bonus whilst at the same time doing so in a way which encouraged community spirit by also conducting local readings to primary schools. In these instances actors again feel there is an obvious way to behave and experience little tension. Here actors once again highly reflect the symbolic logics of the mediating instrument into practice (Thornton et al., 2012; Lounsbury, 2007), but because they are embedded in both logics, reframing, such as that in the second example, does not occur for the ‘alternative’ logic. Thus in these instances the dual logics *are* enacted in practice and, accordingly, the mediating instrument can be described as more successfully governing. In these instances actors are institutionalised under institutional complexity and are able to balance the competing prescriptions between logics in a way that the actors in the above two examples are not (Greenwood & Suddaby, 2006; McPherson & Sauder, 2013; Muzio et al., 2013). However, such instances where actors take for granted a focus on both of these logics is relatively rare empirically: reflective of existing literature which documents the difficulty actors face in managing such multiplicity (Smets et al., 2015).

The second situation where the mediating instrument is able govern actors to perform dual symbolic logics in practice is documented in sections 4.3.4.2 and 4.3.4.3. Under these sections the empirics detail actors who are interacting with alternative logics, but who do not reframe them as in the second example above. Rather than the symbolic logics being reflected (or framed, as in the first example) or completely reframed (as in the second example), here they are combined in a way which *adds* the prescriptions of one to the other. For instance, such addition occurs where Partners begrudgingly sell Partnership Credit Cards or take on roles within the local community. Such adding of logics can only occur where actors feel that the logics

are compatible in practice: where they do not feel that enacting the prescriptions of the alternative logic would conflict, to a sufficient degree, with their current framing (McPherson & Sauder, 2013; Smets et al. 2015). In these instances actors are less sure of how to act: it seems less obvious to them. Accordingly, they are less institutionalised under either logic (relative to the first two examples) since alternatives are not unthinkable. Accordingly, in these situations practice does reflect the dual logics of the mediating instrument. Such situations are most likely to cause dual practices since there is an openness to alternatives and these alternatives are considered, instead, as complements (Smets et al., 2015).

Finally, sections 4.3.4.4 and 4.3.4.5 detail situations where the enactment of dual logics is again possible, but where it is again less likely than in the above example where logics are added together and perceived as legitimate complements. These sections also demonstrate situations where logics are combined, but where they are *merged*. Here actors feel there are more serious conflicts and incompatibilities between the two logics and thus they cannot simply be added but instead require merging. Often this merging requires external influence (McPherson & Sauder, 2013; Smets et al., 2015; Zilber, 2006); since the actor considers the two logics as incompatible and cannot, themselves, reconcile them, they instead turn to others for help (Fligstein & McAdam, 2012; Thornton et al., 2012). For instance, such processes are reflected in managers who, over time, are able to ‘ingrain’ practices such as organising fund-raising events for local charities into Partners who are heavily sales driven. Here the dual logics of the mediating instrument have the potential to be enacted in practice, but they are less likely than where logics are simply added since merging, instead, relies upon the skills of some third party in order to reconcile the conflict which the initial actor themselves couldn’t (Fligstein & McAdam, 2012; McPherson & Sauder, 2013; Rao et al., 2003): thus in these situations the actor may begin to reframe the alternative prescriptions under one of the logics, which closes the continuum and takes us back to the second example above. A visual representation to summarise the above sections is presented below in Table 3.

Continuum:	Highly Reflected	Highly Refracted
Combined?	No	Yes	Yes	Yes, then No
Method:	Framed	Added	Merged	Reframed
Likely to enact dual logics?	Unlikely, unless actors tied to both logics	Most likely	Somewhat likely depending on skill of others	Most unlikely

Table 3: A summary of how dual ideas are combined through the mediating instrument and whether this is likely to enact dual logics, or not.

Table 3, and the above sections, document various patterns in responses as the mediating instrument governs. As expected, there are a variety of practices rather than one homogeneous outcome where governance occurs, or not; governance is fluid and multiple (Mol, 2002). Such a conceptualisation answers the first research question by documenting how actors respond to a mediating instrument. What then explains such patterns? How do actors rationalise and justify their actions under each of the above scenarios? In other words, what factors moderate whether dual logics are more or less likely enacted in practice? Such questions are considered by the second research question, which is answered in the following section.

5.4 Moderating Factors

As detailed in Section 4.3.5, three factors moderate how likely the enactment of dual logics in practices are as actors respond to the mediating instrument. First, some practices seem obvious and alternatives are not considered by actors. Second, these alternatives become more salient and some tension emerges as these alternatives are considered. Here a decision is made based upon a concern for enhancing an actor's own position. Third, where self-awareness and internally-directed reflexivity fail to provide what seems as a rational course of action, actors turn to external persuasion or coercion in order to rationalise their behaviour.

At each end of the continuum outlined in Table 3 above, things seem obvious. Here ideas are either ignored and thus not combined, or combined but reframed so significantly that they are also effectively ignored. In both instances, at each end of

the continuum the enactment of dual logics is unlikely: except in those relatively rare circumstances where actors are institutionalised under both logics.

In contrast, in the middle of the continuum where dual logics are added or merged, the enactment of dual logics is more likely. In these instances actors are more reflexive, since alternatives are not unthinkable (Zucker, 1983, p. 5), and actors consider how to behave based upon a concern for enhancing their own position or, where such a rationalisation is unsuccessful, based upon the ability of other actors to convince them a particular course of action is rational. These three factors are conceptualised as: *underlying ties to existing logics*, *self interest* and *others' persuasion*. Each is explained below before the following section documents a model summarising the discussion and answering the third research question.

5.4.1 Underlying Ties to Existing Logics

There are three situations where actors rationalise their behaviour as obvious: where they frame and reflect one logic's symbolic prescriptions into practice; where they significantly reframe and refract the alternative logic's symbolic prescriptions so they enact the initial logic; and where actors are equally tied to both logics. Only in the final set of circumstances are dual logics likely to be enacted in practice.

The first situation illustrates actors who feel little tension when rationalising how they behave. Not only do they think how they behave is "obvious" or "common sense," (Selling Partners) but there is little acknowledgement of potential alternatives and thus little reconciliation required between conflicting prescriptions. Such situations are evident, for example, where Partners talk about helping each other as "common decency" or talk about voicing their opinion to their manager as "the John Lewis way of doing things." Likewise they are also evident when Partners talk about centralisation being the "right way" to "drive the business forward" or about the need for Partners to take responsibility for understanding what My Performance asks because it's "not my job to go through this with a fine toothcomb." (Manager) In these instances the alternative is not considered. In other words, it is unthinkable and the way to act seems 'obvious' because it is taken for granted. Thus these first set of actors can be categorised as having a strong underlying tie to one, or the other, logic.

They frame the prescriptions under the logic to which they have a strong underlying tie. In the above examples, where Partners talk about the expectation of voicing their opinions to their manager in order to maintain autonomy without any recognition of the alternative perspective (of the push to standardise and remove such autonomy), then we can conceptualise them as having a strong underlying tie to the partnership logic. The partnership logic frames how they interpret the world and which alternatives are unthinkable (Thornton et al., 2012, p. 84; Zucker, 1983; p. 5). Likewise, those actors with a strong underlying tie to the profit logic have no trouble in enacting profit logic prescriptions: it seems obvious. Hence we see actors who have no trouble enacting the symbolic elements of competing logics in practice (Lounsbury, 2007; Rao et al., 2003; Thornton et al., 2012). In these circumstances the enactment of dual logics is unlikely since actors only recognise prescriptions which are salient with the logic to which they have a strong underlying tie: actors with an underlying tie to the partnership logic enact partnership logic symbols in practice, and vice versa. Accordingly, there is little tension as actors feel there is an obvious way to behave.

The second situation illustrates instances where actors, instead, do experience tension and where they interact with prescriptions which are not salient according to the logic to which they have a strong underlying tie. Despite their action being justified as the “right” thing to do, these actors expand upon their justifications and demonstrate increased tensions as they seek to reconcile perceived incompatibilities from the prescriptions of the alternative symbolic logic. Such situations are demonstrated, for example, where actors ask if it was “right” to be so strict as to measure whether Partners delivered “all objectives set” or, vice versa, whether they note that some Partners were “really nice” but didn’t “deliver” and needed to “earn their way”. In these situations actors did reflect upon and consider alternatives, as reflected in the tension they experience and in their questioning of what to do, yet the alternative is eventually considered as illegitimate and irrational: it is considered wrong to measure Partners according to whether they delivered all objectives, or considered irrelevant if Partners are nice and instead their sales results should matter. We see, respectively, actors with a strong underlying tie to the partnership logic

interacting with profit logic prescriptions and, vice versa, those with a strong underlying tie to the profit logic interacting with partnership logic prescriptions. Because actors deem these prescriptions as ‘wrong’ or illegitimate, they then reframe, re-label or reshape the meanings of these prescriptions under the value system of the logic with which they have a strong underlying tie so that the prescriptions become ‘right’ or legitimate (Gioia et al., 2013; Lawrence, 1999; Mazza, et al., 2005; Rao, 2004).

Hence in these situations actors still have a strong underlying tie to one logic, but when interacting with prescriptions from the alternative logic they reframe the prescriptions so significantly that they actually enact the alternative logic in practice. In other words, they have such a strong underlying tie to one logic that this entirely defines what they consider as legitimate, rational and logical (Lounsbury, 2007; Rao et al., 2003; Thornton et al., 2012). Such strong underlying ties allow actors to resist the implementation of a new logic by reframing the prescriptions of that logic under the terms of the logic with which they have a strong underlying tie (Muzio and Faulconbridge, 2013). In these circumstances the enactment of dual logics is again unlikely since actors have such strong underlying ties to one logic that they fail to see how any alternatives could be legitimate: to the point of completely reframing prescriptions.

The third, and final, situation again demonstrates instances where it seems ‘obvious’ what to do, and where there is again little tension. In these circumstances actors do recognise alternatives but do not perceive tensions between them. For instance where one Partner described “every penny [as] a prisoner” but with an aim of increasing the collective bonus as “just what I do,” this demonstrates a taken for granted perspective that both value systems are legitimate. Such actors do not reframe prescriptions according to one logic but are, rather, able to maintain the distinction between these whilst at the same time drawing upon both value systems in practice (McPherson & Sauder, 2013; Smets et al., 2015). In other words, such actors have underlying ties to *both* logics and again frame such prescriptions under a combined and holistic understanding of how to act. Here actors take complexity for granted

(Greenwood & Suddaby, 2006; Smets et al, 2015) and experience little tension in enacting both logics in practice. These situations demonstrate actors who are able to ‘work with’ the complexity of having underlying ties to dual logics (McPherson & Sauder, 2013) which is a difficult task to accomplish (Smets et al, 2015); and perhaps hence the rarity of such situations. In these situations the enactment of dual logics is likely, but recall that the situation itself is relatively unlikely to arise.

In summary, where actors feel it obvious how to act then we see that this value system defines legitimacy for that actor to the point that alternatives are not considered (Thornton et al., 2012). In other words, actors are deeply embedded in that logic and have a strong underlying tie to that logic. In these instances, since alternatives are not considered, the enactment of dual logics in practice is unlikely: instead actors are likely to focus solely on the aspects salient to the initial logic by framing them neatly under this logic (Lounsbury, 2007; Thornton et al., 2012, p. 84). In contrast, where actors with such a strong underlying tie to one logic are presented with prescriptions from the alternative logic, then these alternatives continue to seem illogical and it becomes rational to significantly reframe those prescriptions so that, again, the original logic is enacted in practice. Again, despite alternatives being considered, the enactment of dual logics in practice is unlikely since reframing occurs to the point that the prescriptions of one logic are made sense of under the other by editing or translating the prescriptions (Czarniawska, 2008; Sahlin & Wedlin, 2008). In both instances the two logics are kept distinct and are not combined.

In contrast, dual logics may be enacted in practice in those rarer circumstances where actors use both value systems to make sense of the world and have underlying ties to *both* logics (Greenwood & Suddaby, 2006; McPherson & Sauder, 2013; Muzio et al., 2013). Here action again seems obvious, but because the actor has underlying ties to both symbolic value systems they do not experience tension in coming to an understanding of how to respond to the dual prescriptions of the mediating instrument. In these situations underlying ties to both logics represent the institutionalisation of complexity and the ability of actors to frame the world under

dual logics (Greenwood & Suddaby, 2006; Smets et al., 2015); thus the enactment of dual logics in practice is likely, albeit rare, since such complexity is difficult to manage and requires a highly developed skill set (Fligstein & McAdam, 2012; Smets et al., 2015).²¹

5.4.2 Self Interest

Secondly, where actors do not have strong underlying ties to these logics and action is not taken for granted then they more reflexively consider alternatives (Hallett & Ventresca, 2006; Seo & Creed, 2002; Smets et al., 2015). These actors do not have a sufficiently strong underlying tie to either logic that causes them to reframe the prescriptions of the alternative logic under the value system of the first. Thus they experience more tension than above, since they recognise conflict between the two logics and try to reconcile this and combine these logics. Such reconciliation occurs, firstly, internally and based on a consideration of how this decision directly affects the individual actor; in other words it reflects a self interest in sustaining, or enhancing, their position – an instrumental, rather than existential, concern. Thus this reconciliation also incorporates elements of authority (Bromley & Powell, 2012; Thornton et al., 2012). For example where actors have a strong underlying tie to, for instance, the partnership logic, then they might feel legitimate in deleting Objectives. Such activities demonstrate that the actor employs the partnership logic as the source of authority in their sense making: the prescriptions of the mediating instrument are seen as less legitimate than their own value system since they reframe the prescription to measure against the achievement of “all objectives set.” In contrast, where actors seek to reconcile tension arising from the combination of logics through self interest, they often employ the hierarchy as the source of authority: suggesting ‘this is what *they* want’ or that ‘it’s written in black and white,’ and written by those ‘in charge’. For these actors authority is defined by hierarchical position within the Partnership; whereas where underlying ties are strong this authority can be overcome in lieu of what feels ‘right’ to the actor. There are again three situations where actors

²¹ Whilst such situations reflect the coexistence of multiple logics within one site (McPherson & Sauder, 2013; Muzio et al., 2013), these situations do not, yet, tell us much about *how* multiple logics coexist in one site: the remit of the third question which is hinted at in the following sections and more explicitly documented in the penultimate section in this chapter.

revert to self interest to reconcile such tension when combining logics: (i) going with the flow, (ii) strategic decisions to enhance one's career and (iii) making a stand.

The first situation where tension between conflicting prescriptions is reconciled demonstrates examples where actors accept the authority of the Partnership over their conceptualisation of what is problematic. For instance, the Partner above who dislikes selling the Partnership Credit Card, because they felt it was pushing sales onto customers, accepts that they have to do this as part of their role because "that's been installed for years [...] you know you have to do it." In other words, the tension they experience is insufficiently strong to warrant resisting and they are happy to forget about this tension and overcome it by enacting both logics in order to make their life a little easier; it would cause them work to resist and consider dealing more explicitly with these tensions, whereas it makes their life easier to keep their manager happy: Partners don't want to 'rock the boat' and instead feel they have to say "yes Sir!" (Selling Partner) to managers. In such situations the prescriptions of the alternative logic are added to the actor's existing understanding: for instance by, albeit begrudgingly, attempting to sell the Partnership Credit Card and other 'add on' products. Despite making sense of their role through the partnership logic by rationalising 'good' customer service as keeping the customer happy, rather than maximising sales, the profit logic is added to this actor's practices when they ask customers if they would like to sign up to the Partnership Credit Card.

In these situations actors do not have such strong underlying ties to one logic that it causes them to reframe, re-label or reshape the meanings of the alternative symbolic logic under the rationality of the first (Gioia et al., 2013; Lawrence, 1999; Mazza et al., 2005; Rao et al., 2003): instead they are happy to accept the legitimacy and authority of their superiors and enact dual logics in practice by adding additional prescriptions to their current understanding of their role; in other words, these actors enact and deal with complexity and multiple logics rather than retaining the distinctiveness between them (McPherson & Sauder, 2013; Muzio et al., 2013). Accordingly, where these situations occur, dual logics *are* combined in practice (Greenwood & Suddaby, 2006; Smets et al., 2015). In these instances then, where

actors do not have strong underlying ties to one logic and are happy to add a second logic to their understanding of appropriate behaviour (based on a concern for their own self interest), the enactment of dual logics in practices is most likely (see Table 3 above).

Similarly, other situations again demonstrate instances where rationality is defined by the Partnership, rather than by an underlying tie to logics. Here, again, actors rationalise how to behave with a concern for their own self interest. In these situations however, in comparison to the first set of circumstances, actors are more instrumental and instead of making their life easier, more proactively consider how to improve their own position (Fligstein & McAdam, 2012; Lounsbury, 2007; Smets et al., 2015; Trenk & Washington, 2009). Accordingly, these actors afford more legitimacy to the mediating instrument than those actors mentioned above and attempt to enact its prescriptions as closely as possible, with little concern of any underlying ties they might have to logics which would rationalise how they perhaps *should* behave; in other words the mediating instrument defines rationality for these actors. For instance, whilst some actors clearly feel tensions between the prescriptions of the mediating instrument and their underlying ties, others do not and feel instead that the mediating instrument is “very clear” and “really key” in showing them “exactly what I need to do to take a step up.”

In these instances actors do not construct tension between the prescriptions and, again, accept the rationality defined by the mediating instrument rather than from underlying ties to logics in an attempt to respond as closely as possible to the mediating instrument: which defines their performance, promotion and pay. Again rationalisation is provided by the mediating instrument and actors seek to follow these prescriptions with little concern of any underlying ties (Rose & Miller, 1992): they seek to follow them to improve their performance rating which improves their career and salary (Espeland & Sauder, 2007; Raviola & Norbäck, 2013; Trenk & Washington, 2009). Accordingly, these actions are described as strategic decisions to

enhance one's career²². Again in these instances dual logics are combined in practice without any requirement to frame or merge them, since they are perceived as compatible since the mediating instrument is afforded primary legitimacy and defines this combination as rational. Thus, additional logics can again be added to actors' practices where these actors are self interested in sustaining or enhancing their own career. Accordingly, the enactment of dual logics in practice is again likely²³.

The third set of circumstances is the opposing perspective to the first example within this section. Here actors do not, in contrast to the first section, accept the authority of the Partnership over their understanding of what is problematic; the tension they construct between these logics is recognised, but cannot be reconciled by their self interest. In other words, these actors are not sufficiently interested in sustaining their career that the authority of the hierarchy alone can reconcile such conflict (Muzio & Faulconbridge, 2013). Indeed some Partners feel that "this isn't for me, this isn't the world I want to operate in." (Manager) Such Partners feel that these prescriptions are irreconcilable: they cannot "shut up and put up with it." (Manager) These actors feel so strongly that they conclude they have to take a stand against these prescriptions by offering their resignation: their self interest in sustaining their career *does not* overcome the conflict they experience and they are not willing to add competing logics to their current sense making of their role. In contrast to actors re-labelling or re-shaping the meanings of the prescriptions under the alternative logic (Czarniawska, 2008; Gioia et al., 2013) and attempting to undermine such prescriptions 'from the inside,' these actors can be described as having such strong underlying ties that they cannot sustain exposure to the alternative. In other words,

²² Such rationalisation contrasts with that of the first example where actors have underlying ties to both logics, despite the practices being similar under both circumstances, since in these first instances rationalisation seems obvious; instead, here, rationalisation is provided by a concern for enhancing one's own career.

²³ However, it should be reiterated that enacting dual logics is, again, not guaranteed; actors may still fail to enact dual practices, for example, if they are not successful at selling Partnership Credit Cards. In other words, whether dual logics are enacted in practice is no longer a translation of value (as in the first scenario of underlying ties), but rather a translation of ability: a matter of how successful the actors is at following, realising and enacting these prescriptions.

rather than resisting ‘from the inside’ they attempt to make a strong statement by permanently removing themselves from the situation (Fligstein & McAdam, 2012): in the hope of finding an alternative role somewhere ‘outside’ which does align with their sense making of their role. Again such extreme instances are relatively rare but demonstrate instances where actors’ self interest cannot overcome the conflict they construct between competing logics: in contrast to the first example within this section, where it can. Accordingly, and unlike the first example within this section, such instances are relatively unlikely to reflect enactment of dual logics in practice.

In summary, the stronger an actors’ self interest, the more likely they are to enact the dual prescriptions of the mediating instrument. Here we observe how actors can work with the institutions that they inhabit and are not merely culturally duped into performing taken for granted activities (Hallett & Ventresca, 2006; Seo & Creed, 2002; Quattrone, 2015). The more self interested an actor is the higher the dedication they have to sustaining their career and the more willing they are to overlook and overcome tensions between what they feel their role should entail, and what they are asked to do (Fligstein & McAdam, 2012). Accordingly, actors with a higher degree of self interest afford more legitimacy to the Partnership’s hierarchy, to the mediating instrument and to instrumental concerns of enhancing their own position rather than to their own sense making (Espeland & Sauder, 2007; Raviola & Norbäck, 2013; Trenk & Washington, 2009). In other words, they have relatively weak underlying ties to these logics: apart from where their self interest is low and they, instead, feel warranted in making a stand against these prescriptions by offering their resignation.

In contrast to the first moderating factor, instances where self interest determines how actors respond to the mediating instrument documents instances where there are tensions, since action isn’t taken for granted and does not seem obvious. Such tensions are attempted to be reconciled internally according to the level of self interest an actor has in making their life easier, enhancing their career, or (where self interest is low) by making a stand against these prescriptions. Accordingly, the higher the level of instrumental self interest, the higher the likelihood of dual logics

being enacted in practice since a second symbolic logic can be added to the actor's sense making because of weak underlying ties to these logics.

5.4.3 Others' Persuasion

Third, and finally, where actors do not consider it obvious how to behave, and where they do not have sufficiently strong self interest to overcome tensions between these logics, they are left, still, experiencing tension. Where the first two factors cannot reconcile this tension, and if actors do not make a stand by removing themselves from the situation, then this tension grows further. Such indecisiveness about how to act then presents an opportunity for others to try to persuade and convince these initial actors of how to act (Fligstein & McAdam, 2012). In other words, where actors do not consider activities as obvious and are not self interested enough to add competing prescriptions in the interest of sustaining their position, then they look to external parties to persuade them of an appropriate way to act: where action is not taken for granted and cannot be reconciled through internal reflexivity then an opportunity for external persuasion presents itself and which may, still, reconcile the tension and cause enactment of dual logics in practice.

In these instances of others' persuasion, dual logics cannot simply be added together since actors cannot themselves reconcile these competing prescriptions, as reflected in the comments that some Partners "just didn't see it [alternative prescriptions] as part of their job, didn't understand why they had to do it." (Manager) Such actors do not take multiplicity for granted and are not willing to compromise on what they feel their role should entail in order simply to enhance their own position. Similarly, they do not have such a strong underlying tie to the alternative logic that they reframe these prescriptions and they do not have such a low level of self interest that they are willing to make a stand by leaving the Partnership. Accordingly, they remain in a position open to persuasion: they don't know precisely how to act because they cannot make sense of how to combine the alternative prescriptions, yet don't want to lose their job. As such they look to others to persuade them of a way in which these competing prescriptions can be merged, rather than simply added, in a way that reconstructs the prescriptions as complements rather than substitutes. Merging implies additional work, over adding, and the assistance of others in reconciling

these increasingly severe tensions between logics: some tensions cannot be reconciled, even with external persuasion, and Partners leave the Partnership, others are easily overcome or added with recourse to a self interest and still others “take time” and are “really difficult” to embed, but can become “built in” (Manager) to practices over time where these others are successful in their persuasion.

Section 4.3.5.3 documents a variety of this additional work: a number of techniques actors employ in their attempts to persuade others of an appropriate way to make sense of merging these dual logics. The frequency of such opportunities is rationalised by the partnership logic’s notion of inclusivity and involvement whereby all Partners expect to know what is happening in relation to business decisions: such symbolic values are instantiated in the various Committees, Magazines, meetings and also in the time managers allocate to communicating with Partners. Throughout these opportunities of persuasion, actors employ a variety of techniques in their attempts to merge dual prescriptions by convincing actors of their complementary nature, including: emotive language, such as the Head of Branch “painting a picture of a burning platform”; personal stories, such as managers speaking of the “really nice glow” they get from helping raise money for local charities; a personal relationship, such as managers getting to know Partners over a cup of coffee before “blitzing” the department; managers attempting to ingrain a certain mind set through repeated use of My Performance language “just so they try and engage with it”; resorting to the authority of the hierarchy, such as Partners feeling they have to say “Yes, Sir!”; resorting to the authority of the mediating instrument, since it “tells you there in black and white what’s acceptable” (Selling Partner); confrontation by “shout[ing] at the manager” (Selling Partner); or the use of sarcasm to make a point about, for example, laziness (see Section 4.3.5.3 for more details). Each of these instances highlights situations where actors attempt to persuade others by ‘working with’ symbolic logics and existing framings like a ‘cultural toolkit’ (McPherson & Sauder, 2013; Zilber, 2006). Specifically, many of these attempts reflect ‘rhetorical strategies’ (Suddaby & Greenwood, 2005): like ‘stories’ (Zilber, 2009) of being on top of a ‘burning platform’ which is going to ‘burn away’ leaving everyone to drown (Head of Branch). Similarly, they also demonstrate examples where actors attempt to chastise others in an attempt to persuade them of the legitimacy of a certain position

(Dacin et al., 2010) through measures such as sarcasm or confrontation. Likewise, they also reflect the rare skill that some actors have to be able to ‘hijack’ another actor’s logic (McPherson & Sauder, 2013) and use it to emphatically relate to their alternative perspective, frame things under this perspective (Fligstein & McAdam, 2012) and convince them that such a combination is compatible (Smets et al., 2015), without encouraging them to retreat deeper into the logic to which they have a strong underlying tie (c.f. Greenwood & Suddaby, 2006; Muzio & Faulconbridge, 2013).

Such emotive language seeks to merge the dual prescriptions in a way which reconciles the conflict that an actor is experiencing and cannot themselves resolve (Thornton et al., 2012; Zilber, 2009). Specifically, actors do this through seemingly ‘mundane’ activities which seek to persuade others how to act (Dacin et al., 2010; Lawrence et al., 2009; McPherson & Sauder, 2013; Trenk & Washington, 2009). Similarly, where such covert persuasion fails, actors also resort to more overt attempts to coerce others to behave in a manner which reflects dual logics through recourse to more instrumental concerns such as the authority of hierarchy (Bromley & Powell, 2013; Fligstein & McAdam, 2012) or of the mediating instrument (Miller & O’Leary, 2007; Raviola & Norbäck, 2013; Rose & Miller, 1992).

Such persuasion appeals initially to existential concerns through emotive language and rhetorical strategies which seek to make sense of these dual logics as complementary. Where this fails actors may resort to more coercive and instrumental threats by outlining that actors could be made redundant if they fail to follow such prescriptions. In both situations the alternative logic cannot simply be added to the existing sense making since the actor feels the tension is too great to be overcome by self interest and thus they turn to others to help them reinterpret and make sense of a way in which this combination of symbolic logics can be enacted in practice without tension. Such combination requires more than just adding the alternative logic and instead requires some editing, translating or additional work (Czarniawska, 2008; Gioia et al., 2013; McPherson & Sauder, 2013) to make sense of both prescriptions as complementary. If actors have a strong underlying tie to one logic then they may

begin to reframe the alternative prescriptions under this logic, which as demonstrated above, fails to engender dual logics in practice.

The trick, then, is for actors to translate or merge these logics so that they do not reframe one under the other but instead reconstruct them as complementary. Such a task is difficult (McPherson & Sauder, 2013; Smets et al., 2015) and relies upon the skill of those persuading (Dacin et al., 2010; Fligstein & McAdam, 2012), or ‘engineering’ (Miller & Rose, 2008, p.5), to reconstruct these logics as complementary, non-distinct and without tension (Greenwood & Suddaby, 2006; Muzio et al., 2013; Smets et al., 2015). Hence, in these situations the enactment of dual logics is again likely, but is less likely than where self interest drives dual enactment since these situations require skilled persuasion by others: thus dual enactment in these situations becomes increasingly less likely as both (i) tensions are perceived as increasingly severe, and (ii) as others’ persuasive abilities decline.

5.5 Governing

In sum, the above sections present parts of a model of governing, rather than of governance, and thereby contribute by developing understanding about the effectiveness of attempted governance through a mediating instrument (Bourdieu, 1991, p. 71; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Revellino & Mouritsen, 2015, p. 47). In exploring this process of how governance comes to be, or does not come to be, the above sections document answers to the first two research questions. The final research question is answered in this section, which presents these answers and synthesises the above sections into a coherent description of governing through a mediating instrument and according to dual logics. Such a description explains when logics are made real through a mediating instrument, when they are altered, ignored or re-framed, and why: thus also contributing to an understanding of how symbolic logics are made real in practice (Czarniawska, 2008; Powell & Colyvas, 2008; Smets et al., 2010; Thornton et al., 2012) through material instruments (Christiansen & Lounsbury, 2013; Gawer & Phillips, 2013; Raviola & Norbäck, 2013).

Section 5.2 outlines how the aforementioned ‘ideas’ from the empirical sections can be conceptualised as symbolic institutional logics with associated practices: specifically the partnership logic and the profit logic, and various constructions thereof, in this case. Each symbolic logic provides different forms of rationality and legitimacy, and has different aims, identities, focuses and roles which provide a cognitive sense making schemas for actors (Thornton et al., 2012). Such distinctions are highlighted above in Table 2. Alongside these symbolic value systems, various practices exist which instantiate these values in action: in the only realm in which they can be said to truly exist (Czarniawska, 2008; Lawrence et al., 2009). Section 5.3 then discusses this realm of practice in more detail, firstly highlighting how it is through mediating instruments that symbolic ideas come to be made real in the practices of individuals (Gawer & Phillips, 2013; Hoskin & Macve, 1986; Miller & O’Leary, 2007; Miller & Rose, 2008; Powell & Colyvas, 2008). Specifically, this section documents that My Performance can be considered as a mediating instrument since it constructs a certain kind of knowledge (based on the requirement for Partners to practice *both* the partnership and the profit logics) and then instructs based on this knowledge. Such instruction is only possible where the mediating instrument is able to mediate between multiple actors, domains and ideas, as documented in Section 5.3.3; such mediation is facilitated by, amongst other factors, My Performance appearing objective, neutral, familiar, useful and as able to hybridise (as outlined in Section 5.3.4 and see also: Busco & Quattrone, 2013; Miller et al., 2008; Miller & Power, 2013; Millo & MacKenzie, 2009; Thomson et al., 2014).

However, such an ability to hybridise, whilst facilitating enrollment and mediation, provides scope for reinterpreting the prescriptions of the mediating instrument and, accordingly, causes much variation in the practices of those governed, as detailed in Section 5.3.5. Thus governance is not a homogeneous outcome, but instead the mediating instrument allows a “multiplicity of roles, concepts and practices” to emerge (Mennicken, 2008, p. 389). In other words, the effective performativity of the mediating instrument is by no means guaranteed and instead varying degrees of effective, ineffective and counter-performativity arise in practice (MacKenzie, 2007).

Such conceptualization provides an answer to the first research question: how do actors respond to a mediating instrument? They do not respond in a homogeneous way and neatly reflect the programmes or logics of the mediating instrument directly into practice, but, instead, such symbolic logics are “refracted through context and individual experience” (Dacin et al., 2010, p. 1414). Various factors influence the effective performativity of this mediating instrument and Section 5.3.5 highlights patterns in these various degrees of effective performativity before Section 5.4 then outlines the factors which determine these patterns: which determine the degree of effective performativity. Accordingly, these sections provide an answer to the second research question: what factors moderate the effective performativity of a mediating instrument? The factors are: *underlying ties to existing logics*, *self interest* and *others’ persuasion*.

Table 3 in Section 5.3.5 documents how dual logics are more likely to be combined in practice, and therefore how effective performativity is more likely, when they are *added*, or *merged* and less likely to be combined in practice where they are *framed* or *reframed*. Section 5.4 then documents the factors which determine whether dual logics are framed, added, merged or reframed and, accordingly, the factors which moderate effective performativity.

Section 5.4.1 outlines situations where actors have strong underlying ties to existing logics. In these situations action is often taken for granted and actors experience little tension when faced with the prescriptions of a mediating instrument. There are three situations where actors rely on underlying ties to existing logics to make sense of the prescriptions of the mediating instrument and which, therefore, impact upon whether the instrument is effectively performative or not. In the first situation actors have a strong underlying tie to one logic and interact directly with the prescriptions of that logic alone. Here, actors ignore the prescriptions of the alternative logic since it does not appear salient to them and simply *frame* the prescriptions according to the logic with which they have a strong underlying tie (Thornton et al., 2012). They are happy to enact these prescriptions, but do not enact both logics in their practices. Accordingly the mediating instrument is likely to demonstrate, at best, generic

performativity since actors use or interact with the mediating instrument but do not enact dual logics in practice. The second situation demonstrates actors who, similarly, have a strong underlying tie to one logic but interact with the prescriptions of the alternative logic. Here actors have such a strong underlying tie to one logic that they completely *reframe* the prescriptions of the alternative logic under the logic which they have a strong underlying tie to (Gioia et al., 2013; Muzio & Faulconbridge, 2013; Rao et al., 2003). Accordingly, in these situations the mediating instrument is likely to demonstrate counter-performativity where not only is one logic ignored, but it is completely reframed so that practices reflect the *opposite* of the logic's symbolic prescriptions in the mediating instrument: that the prescriptions of the profit logic end up being reframed and acted out under the symbolic values of the partnership logic, for example by deleting objectives from an appraisal. Here, again, action is taken for granted and seems obvious.

In contrast, three situations demonstrate instances where dual logics are more likely to be enacted in practice and where the mediating instrument is more likely to be effectively performative. The first still falls within underlying ties to logics and is thus taken for granted by the actor who, accordingly, experiences little tension or indecision about how to behave: echoing the previous two examples. In contrast to the first two examples above, however, these third instances document situations where actors have underlying ties not to one logic, but to *both*. These actors feel it is obvious that they should enact both logics in their practices and thus experience little tension when faced with the dual prescriptions of the mediating instrument. In these instances the mediating instrument demonstrates effective performativity since actors *frame* both sets of prescriptions as salient, rational and legitimate and thereby do not construct any tension between them. However, it should be noted that such complexity being institutionalised is reasonably rare because of the difficulty in balancing these conflicting prescriptions (McPherson & Sauder, 2013; Smets et al., 2015). Thus whilst such situations are likely to demonstrate effective performativity, the situations themselves are reasonably unlikely to arise.

However, in more frequent circumstances where actions are not taken for granted and actors do experience tensions in their attempts to combine these logics, effective performativity can still occur. The second and third factors which moderate whether such effective performativity occurs are *self interest* and *others' persuasion*. Where actors are self interested in making their life easier or in more strategically enhancing their own position, they afford the mediating instrument with legitimacy and instead rely on it, and the hierarchy of the Partnership, to define such legitimacy; rather than an underlying tie to one logic or the other. In each instance the alternative prescriptions can simply be *added* to the actors current understanding because their level of self interest is high enough to overcome any concerns they have about how they should behave according to either logic. Where self interest is sufficiently high to overcome any underlying tie to each logic, then effective performativity is again likely, although it is influenced by how effective the actor is at translating these prescriptions into action: if they cannot sell, then they will still fail to promote effective performativity by enacting both the partnership and profit logics.

Where the level of self interest is insufficiently high for actors to overcome any underlying ties, then tension increases yet again as actors struggle to make sense of how to behave. Such situations present opportunities for *others' persuasion* to influence how actors make sense of the world and, accordingly, behave. Where others' persuasion is successful, through various 'rhetorical strategies' (Suddaby & Greenwood, 2005), 'stories' (Zilber, 2006, 2009), 'toolkits' (McPherson & Sauder, 2013) or skilled segregating, bridging and demarcating (Smets et al., 2015) dual logics can be *merged* together under a constructed reality which does not cause conflict (Greenwood & Suddaby, 2006; McPherson & Sauder, 2013) and which, thereby, demonstrates effective performativity. Such situations require skilled actors who are able to instrumentally or existentially convince others that such a combination is complementary by merging the prescriptions into a singular, non-distinctive construction (Fligstein & McAdam, 2012): in other words, to institutionalise complexity (Smets et al., 2015). Thus, again, effective performativity is by no means guaranteed since such merging relies upon the success of another actor, who may well fail despite their best intentions. The degree to which they fail

to construct a schema which makes sense of these dual logics as complementary determines the degree of effective performativity: where persuasive actors fail to reconcile all of the tension, then generic performativity may occur where actors interact with the mediating instrument but fail to enact both logics, however, where persuasive actors fail to reconcile much, if any, of this growing tension, then the tension and uncertainty can eventually overcome an actor's level of self interest in sustaining their position within the organisation to the point that they decide to make a stand by offering their resignation. Here counter-performativity occurs as actors respond in way which definitively does not enact the desired dual prescriptions, but instead attempts to undermine them.

We thus observe two situations where actors are reflexive and uncertain about how to respond to the mediating instrument. They do not have such strong underlying ties to logics that they feel there is an obvious way to behave and instead reflect upon a level of self interest and the persuasion of others in order to make sense of the situation presented to them which, here, requires dual logics to be enacted.

Accordingly, these two moderating factors outline instances where actors are able to 'step out' of the logic to which they have an, albeit potentially weak, underlying tie to, and to recognise the legitimacy of the alternative. Where underlying ties to logics are not sufficiently strong to present an obvious course of action, actors experience increasing tension as they attempt to make sense of how to behave based upon a consideration for their level of self interest and also based upon the successful persuasion of others around them. Where self interest is high, or where others are successfully persuasive, then dual logics can be combined by being added or merged. In other words, these actors recognise the legitimacy of the alternative logic which they were initially experiencing tension about: they are able to, however temporarily, override their initial sense making based on internal reflection or external persuasion of a more instrumental, pragmatic and immediate nature. Accordingly, such a conceptualisation provides an answer to the third research question by demonstrating that these latter two moderating factors can overcome underlying ties to existing logics and cause actors to temporarily step out of the logic in which they are embedded, recognise the legitimacy of alternatives and thereby demonstrate the

effective performativity of a mediating instrument which seeks to govern according to dual logics.

In sum, actors respond to a mediating instrument in a multitude of different ways which are moderated by three factors: underlying ties to logics, self interest and others' persuasion. These latter two more pragmatic and immediate concerns can cause an actor to temporarily step out of the logic with which they have an underlying tie and to recognise alternatives. The above description explains how ideas come to be made real: how the effective performativity of a mediating instrument is moderated by three factors in its attempts to govern according to dual logics.

The patterns described above between these various moderating factors and the likelihood of effective performativity are reiterated visually below in Table 4, which builds on the previous Table 3 to include the degree of performativity and where rationality arises from under each situation. The contributions, implications, limitations and directions for future research are outlined in the following, concluding, chapter.

Continuum:	Highly Reflected	Highly Refracted
Combined?	No	Yes	Yes	Yes, then No
Method:	Framed	Added	Merged	Reframed
Likely Type of Performativity:	Generic	Effective, but requiring ongoing work	Effective/Generic/Counter-dependent on skill of superiors	Counter-
Justification:	Taken for granted	Internal	External	Taken for granted

Table 4: Factors moderating the effective performativity of a mediating instrument and the methods of combining dual ideas.

5.6 Concluding Remarks

This chapter has presented the empirical narrative under the theoretical framing outlined in the second chapter. Specifically it documents, see Section 5.2, that what have previously been described as ‘ideas’ throughout this thesis can be considered as symbolic institutional ‘logics’, or, using an interchangeable term, as ‘governmental programmes’: namely the partnership logic and the profit logic. Building on this, Section 5.3 documents how such symbolic logics come to be enacted in practice: the only realm in which they can be considered to be real (Czarniawska, 2008; Lawrence et al., 2009; Thornton et al., 2012).

Specifically, this section documents how such symbolic logics come to be made real *through* a mediating instrument (Hoskin & Macve, 1986; Miller & O’Leary, 2007; Powell & Colyvas, 2008). Firstly, Section 5.3.1 documents how My Performance acts to construct a new form of knowledge based upon a definition of “Good” performance as enacting *both* the partnership and profit logics in practice.

Accordingly, My Performance then instructs actors to behave according to these symbolic logics and thereby (attempts to) constitute them in practice (Miller & Rose, 2008). Before such instruction can occur, however, actors must enrol into this instrument and it must present them with multiple ideas originating in a non-local domain and which are compatible; in other words it must mediate. Section 5.3.3 documents how My Performance is able to mediate between and link up the partnership and profit symbolic logics, various actors and multiple domains within the Partnership since it is perceived as neutral, objective, useful and familiar (Busco & Quattrone, 2014; Bromley & Powell, 2013; Miller & Power, 2013; Millo & MacKenzie, 2009; Thomson et al., 2014). Finally, Section 5.3.5 documents how My Performance also acts to govern, albeit it not in a homogeneous manner but, instead, in a manner which reflects fluidity, variation and multiplicity (Mol, 2002; Quattrone, 2015). Accordingly, Section 5.3 highlights that we can consider My Performance as a mediating instrument because of these characteristics. In conclusion, this section documents precisely what the mediating instrument is (the electronic tool where Partners input their evidence, provide their self-rating and where managers sign off on agreed ratings) and the other mechanisms which help facilitate mediation and

governance (various meetings, formal and informal documents, an ethos of inclusivity etc.). As such, this section documents the process of governing, rather than considering it as a homogeneous and single outcome. It is only through analysing this process (Moll & Hoque, 2011) than we can come to understand how ideas are made real and, therefore, the factors which moderate the effective performativity of a mediating instrument (Bourdieu, 1991, p. 71; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Raviola & Norbäck, 2013; Revellino & Mouritsen, 2015, p. 47). Such an enquiry answers the first research question by highlighting that actors respond in a multitude of different ways to a mediating instrument.

Determining what factors moderate such variation is considered by the second research question, which is answered in Section 5.4. This section documents how three factors influence whether or not dual logics are enacted in practice: *underlying ties to logics*, *self interest* and *others' persuasion*. These three factors explain how actors rationalise their decisions as they *frame*, *reframe*, *add* or *merge* the prescriptions of dual symbolic logics in relation to their existing understanding. Table 3 concludes the section by reiterating the types of likely performativity under each of these methods of combining dual logics.

As documented in Table 3, there are instances where the mediating instrument is effectively performative and where dual logics are likely to be enacted in practice. Accordingly, the third research question asks how this can be: how can actors step out of one logic and recognise the legitimacy of an alternative? In summarising and documenting a holistic overview of how governing through a mediating instrument occurs under dual logics, Section 5.5 documents an answer to this third research question. Specifically, it documents that actors do not step out of their cognitive schema when they *frame* or *reframe* situations: that is, when their *underlying ties to existing logics* are strong. It is only when such underlying ties are weak, when dual logics are *added* or *merged*, that actors are able to recognise the legitimacy of alternatives.

Where such recognition occurs, actors experience tension: such tension is not evident where actors have underlying ties to both logics since they have already constructed this combination of logics as compatible and therefore do not need to step out of their existing understanding in order to make sense of these dual symbolic logics as complementary. This penultimate section goes on to argue that as logics are added or merged, actors are able to step out of their existing sense making because they have relatively weak underlying ties and are more concerned with their own self interest or are able to be persuaded by others that this combination is compatible. Such factors are of a more instrumental, pragmatic and immediate concern and arise in day-to-day work activities and may thus not be considered as existential threats, which may cause actors to 'retreat' deeper into one logic (Muzio & Faulconbridge, 2013) and which cause an actor, then, to *reframe* the prescriptions under this logic. Accordingly, it is theorised that such factors provide a temporary override and allow actors to step out of the logic with which they make sense of the world in order to recognise, and enact, alternatives. Such a theorisation provides an answer to the third research question and concludes the discussion chapter. The following, concluding, chapter presents an overview of the research: noting its contributions, implications and potential for future research.

Chapter 6: Conclusion

6.1 Introduction

Having presented a theorised narrative in response to the noted gaps in current understanding, this chapter seeks to summarise what the research finds. As such it documents the current level of understanding in the enactment of multiple logics in the material practices of individuals through the governance of a mediating instrument. It begins by reflecting on the aim of this project: briefly reiterating the gaps in existing understanding of how ideas are made real when conceptualised through both lenses of governmentality and institutional logics, before commenting on how this research extends such an understanding. This section reflects on the research outcomes and the answers to the three research questions in summarising the holistic explanation of the factors which moderate the effective performativity of a mediating instrument and how actors come to recognise, or not, the legitimacy of alternatives.

Having summarised the research project, the contributions and implications to both governmentality and institutional theory are then discussed. Upon completion of reflecting on the project itself, the final section then turns to a more forward-looking orientation and details some of the limitations inherent in this project and how these might be overcome and the agenda furthered in future research.

6.2 Goals of the Project

The aim of this project is to understand how ideas are made real in the practices of others: how do symbolic ideas come to be enacted in the practices of non-local actors? How do we explain differences as these ideas are enacted? How can some actors interact with multiple ideas whilst others become increasingly insular in the face of alternatives? The goal of asking such questions is to deconstruct a particular reality within one organizational setting in order to understand how actors make sense of, and interact with, these ideas: all the while keeping in mind that such ideas are an attempt to 'engineer' conduct and to govern the behaviours of these actors (Miller & Rose, 2008). Understanding such a process remains important for

organisations: in the efficacy of their attempts to direct employee behaviour in the desired manner, for individuals: in understanding the processes and effects of such attempts in order to better deal with them, and for society: in reflecting upon the moral and ethical implications of such attempts.

In order to theorise a response to these research interests, a theoretical framework is required to explain two sides of the same coin: first to conceptualise how control is manifest in contemporary settings, and second to conceptualise how actors make sense of, and respond to, such attempted control. Through the iterative process of comparing data and theory proposed by the abductive approach, governmentality and the institutional logics perspective were selected, respectively, to conceptualise a framework of how actors might be exposed to and make sense of multiple attempts to control their behaviour.

Governmentality builds on Foucauldian notions of willing compliance under the power of seemingly mundane technologies which, nonetheless, have material, and often significant, impacts upon reality (Foucault, 1973, 1977). Distinguishing between programmes of government and those technologies that constitute programmes in practice (Rose & Miller, 1992; Thomson et al., 2014), governmentality argues that it is only through such technologies that governmental programmes are instantiated (Miller & Rose, 1990). Governmentality argues that these technologies do much more than merely describe pre-existing realities, but instead are actively involved in the on-going construction and constitution of those realities (Hacking, 1999; MacKenzie et al., 2007; Miller & Rose, 2008). Reality is therefore assumed *not* to be a natural progression and as being given, but instead as having been constructed: reflective of the successful alignment of various contingent parts of an assemblage (Miller & Rose, 2008). Accordingly, much focus should be given to the seemingly mundane “calculative practices” (Miller, 2001, p. 379) which are prevalent and pervasive in so many areas of organisational life (Bromley & Powell, 2012) since these are fundamentally involved in constituting such governmental programmes (Miller & Rose, 2008; Power, 1999).

Specifically, such technologies can be considered as ‘mediating instruments’ which both ‘mediate’ and ‘govern’ in their attempts to construct certain realities (Miller & O’Leary, 2007; Thomson et al., 2014). Such governance occurs as these instruments ‘construct’ and ‘instruct’ both spaces and persons under, and according to, certain forms of knowledge and expertise which thereby induce, motivate, compel, pressure and incite certain behavioural responses (Hoskin & Macve, 1986; Miller & O’Leary, 1987; Miller & Rose, 1990; Rose & Miller, 1992, p. 175). Given the pervasiveness of accounting (Bromley & Powell, 2012), it is perhaps unsurprising to discover the ability of accounting instruments to act so effectively as mediating instruments in both their attempts to mediate and govern (Jeacle & Carter, 2012; Miller & O’Leary, 2007; Thomson et al., 2012). Particularly, the ability of accounting to ‘hybridise’ (Kurunmäki & Miller, 2011) allows different actors to feel it is of some use to them (Millo & MacKenzie, 2009), despite such uses often being vastly different in practice (Busco & Quattrone, 2014; Mennicken, 2008). Accordingly, the behavioural responses incited in practice vary (Mol, 2002); they are not homogeneous and governance is not a guaranteed outcome. Instead many factors influence the ‘effective performativity’ of these instruments (MacKenzie, 2007) and we can only explore these factors by investigating governance as a process rather than an outcome: as a verb rather than a noun (Bourdieu, 1991; Revellino & Mouritsen, 2015; Thomson et al., 2014; Moll & Hoque, 2011).

In order to investigate such a process, a conceptualisation is required of how actors make sense of these instruments at a cognitive, individual level: a conceptualisation which governmentality does not provide. Given a similar research interest, epistemology and ontology (see Section 2.4 for more details) and again reflective of the abductive iterations between data and theory (see Section 3.4.2), the institutional logics perspective was selected as a secondary lens to provide such a theory of how actors make sense of the world: based on culturally defined and socially constructed ‘institutional logics’ (Friedland & Alford, 1991; Thornton et al., 2012). Despite recognising and beginning to theorise the multiplicity of these logics (Greenwood et al., 2011), institutionalists are still theorising how multiple symbolic logics come to be enacted ‘on the ground’ (Barley, 2008; McPherson & Sauder, 2013; Smets et al.,

2015). Likewise, the institutional logics perspective does not provide a holistic framework to conceptualise how symbolic logics are enacted in practice through material instruments or artefacts (Czarniawska, 2008; Espeland & Sauder, 2007; Gawer & Phillips, 2013; Powell & Colyvas, 2008; Raviola & Norbäck, 2013). Accordingly the institutional logics perspective cannot, by itself, explain the research findings and thus also requires additional insights on reification and material artefacts: which governmentality helps to provide.

Accordingly, whilst the institutional logics perspective cannot fully answer the research questions it provides a conceptualisation of how actors make sense of the world based on socially constructed value systems that define rationality and legitimacy (Thornton et al., 2012). Such symbolic logics can condition actors to the point that alternatives are literally unthinkable (Zucker, 1983, p. 5). Likewise, these symbolic value systems can be used like a ‘cultural toolkit’ (Swidler, 1986) to convince others of legitimacy through ‘hijacking’ (McPherson & Sauder, 2013), translating (Czarniawska, 2008), re-labelling (Gioia et al., 2013; Mazza et al., 2005) or reshaping the meanings of (Lawrence, 1999; Rao et al., 2003) these multiple logics. Despite the institutional logics perspective showing us *that* these logics can render alternatives unthinkable (Lounsbury, 2007; Thornton et al., 2012), but that this does not occur *all the time* (Greenwood & Suddaby, 2006; Smets et al., 2015), *what causes* such variation remains unclear: what causes some actors to be able to recognise the legitimacy of alternatives and others to not? What causes some actors to be open to alternatives (Smets et al., 2015) whilst others become increasingly insular when exposed to these alternatives (Lounsbury, 2007; Rao et al., 2003)?

Such a line of theoretical insights highlights the gaps in the literature to which the research questions enquire. Firstly, in taking governance as an outcome and not exploring the process, governmentality assumes that governance is a homogeneous and fixed entity. However, insights from various alternative theoretical lenses suggest this is a dubious assumption and that governance should instead be investigated as a process to unravel its continuous, unfolding nature and the different processes contained in mediation and governance (Moll & Hoque, 2011; Thomson et

al., 2014). Accordingly the first research question enquires into the validity of this assumption by asking how do actors respond to a mediating instrument? Secondly, if actors do indeed respond in a multitude of different ways, then neither governmentality nor the institutional logics perspective can explain the factors which moderate the degree of variation (Bourdieu, 1991, p. 71; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Raviola & Norbäck, 2013; Revellino & Mouritsen, 2015, p. 47). Accordingly, the second research question explores this variation by asking what are the moderating factors upon the effective performativity of a mediating instrument? Finally, under such conditions of evident multiplicity, the question remains of how some actors are open to multiplicity whilst others become increasingly insular in the face of alternatives. Despite the logics perspective highlighting that some actors take action for granted (Lounsbury, 2007; Rao et al., 2003; Thornton et al., 2012) whilst others don't (McPherson & Sauder, 2013; Muzio et al., 2013; Smets et al., 2015; Greenwood & Suddaby, 2006), it remains unclear how some actors can manage multiplicity whilst others cannot (Raviola & Norbäck, 2013): when are actors cultural dopes (Seo & Creed, 2002) and when do they reflexively inhabit institutions (Hallet & Ventresca, 2006)? Accordingly, the third, and final, research question asks how do actors 'step out' of the logic in which they are embedded and recognise the legitimacy of alternatives.

Taken together, these three research questions enquire into the processes of making ideas real: they explore the moderating factors upon the effective performativity of a mediating instrument and how such variation arises in responses to this instrument. In answering these questions, this thesis has shown that: (i) actors respond in a variety of different ways to the prescriptions of a mediating instrument and that effective performativity is by no means guaranteed – and thus we cannot treat governance as a homogenous outcome and instead should investigate the variation evident in practices; (ii) such variation in effective performativity can be explained by three moderating factors – *underlying ties to existing logics*, *self interest* and *others' influence*, which explain whether ideas are *framed*, *added*, *merged* or *re-framed* as they are combined and which thereby explain the type of performativity evident; and, (iii) whilst actors who do have a strong underlying tie to one logic are

unlikely to acknowledge the legitimacy of alternatives, where these underlying ties are weaker than self interest and others persuasion can cause a *temporary override* which allows actors to recognise the legitimacy of alternatives – and therefore for the mediating instrument to be effectively performative in its dual prescriptions.

In other words, if decisions are taken for granted and actors have strong underlying ties to existing logics (apart from in those rare instances where actors have underlying ties to both existing logics) then, despite experiencing little tension, a mediating instrument is likely to be ineffectively performative. If actors have a strong underlying tie to one logic then they frame or reframe the prescriptions of the instrument according to this logic: accordingly the likelihood of the mediating instrument being effectively performative in respect of dual logics is low. However, in those instances where actors do have underlying ties to both logics, then the likelihood of effective performativity is high since actors perceive such dual requests as obvious and take them for granted already. Thus, underlying ties to logics is the first factor that moderates the effective performativity of a mediating instrument.

However, in other instances actors seemingly have weaker underlying ties to logics and instead of reframing alternatives are able to combine them through adding or merging them. Where actors do not have a strong underlying tie to existing logics then these logics do not completely define rationality for these actors and they are able to ‘step out’ of this framing in order to interact with alternative ways of making sense of the world. Accordingly, such actors do not become insular in the face of alternatives but instead can become adept at dealing with such multiplicity depending upon the remaining two moderating factors.

Firstly, actors attempt to reconcile such tension by reflecting upon their self interest: where self interest is high then actors are happy to afford the mediating instrument with legitimacy and thereby follow its prescriptions as closely as possible: thus engendering effective performativity. Here actors are able to add an alternative way of making sense of situations to their perspective because they ascribe the mediating instrument with more legitimacy than either logic: in other words they have a

stronger self interest than an underlying tie to either existing logic. Thus self interest acts as the second factor which moderates the effective performativity of a mediating instrument.

Secondly, where actors cannot reconcile such tension themselves and still experience tension and uncertainty of how to respond to these dual prescriptions, then actors look externally for sources of persuasion. In these situations actors perhaps have a stronger underlying tie to one logic or are less self interested and thus more seriously struggle to see how these prescriptions can be reconciled into one rational and appropriate response. In other words, alternatives cannot simply be added but must instead be merged through reinterpreting the prescriptions in such a manner as to make them compatible. In these situations the mediating instrument can again be effectively performative where these others are successful in persuading the original actor of the legitimacy of this combination, however such performativity relies upon the particular skills of those persuading (Fligstein & McAdam, 2012) and is thus less likely to generate effective performativity than where actors act out of self interest. Thus others' persuasion is the third factor which moderates the effective performativity of a mediating instrument.

Accordingly these three moderating factors impact whether a mediating instrument demonstrates effective or ineffective performativity. Where actors have strong underlying ties to existing logics then they are likely to frame or reframe prescriptions and thus engender ineffective performativity (except where actors have underlying ties to both logics). Where actors have a strong self interest then they perceive the mediating instrument itself as legitimate and therefore experience a relatively small amount of tension and are thus able to simply add alternatives to their sense making; here actors are likely to demonstrate effective performativity. Where actors cannot reconcile such tension internally then alternatives must be merged into their existing understanding through the persuasion of others; here, again, effective performativity is possible, but less likely given the skill required of those persuading. These latter two moderating factors are more pragmatic, practical and of immediate concern in comparison to the existential nature of underlying ties

to existing logics and can thus aid actors who have relatively weak underlying ties in ‘stepping out’ of these ties and recognising the legitimacy of alternatives.

Such a description answers the proposed research questions and thereby enhances understanding of how ideas are made real in practice²⁴. A number of contributions arise from such an explanation to both governmentality and the institutional logics perspective, which are detailed below in the following section.

6.3 Contributions

6.3.1 Overview

As Miller and Power (2013) document, there seem to be complementarities between institutional theory and governmentality. Indeed the above framework and discussion suggests that such theories can be combined to complement each other by illuminating the other’s blind spots and helping to conceptualise theory to fill these. By combining governmentality with institutional logics, the framework proposed above brings sense making and a focus on individuals into governmentality whilst simultaneously bringing a focus on materiality and calculative instruments into institutional theory. Accordingly, the first contribution of this project is to document the compatibility of these theoretical lenses at a practical level to answer specific research questions. In documenting a specific set of research questions that can be answered by such a combined framework, this project highlights a concrete example of the benefits of such combination. Additionally, in answering these specific research questions, this project has formally addressed the philosophical compatibility of these two theories in a manner which extends previous recommendations of their combination (Greenwood et al., 2008; Jeacle & Carter 2012; Miller & Power, 2013). Particularly by drawing on the arguments of Elder-Vass (2012), this thesis outlines the philosophical compatibility between these two theoretical lenses and demonstrates how they can be usefully applied to research questions. Outlining such compatibility forms the first contribution of this research project.

²⁴ The argument is presented visually above in Table 4.

Additionally, whilst the framework has been used here to illustrate the moderating factors of effective performativity, it undoubtedly opens up other avenues of theoretical or empirical questioning. By linking the sense making of institutional logics with the focus on calculative practices of governmentality, the framework provides a holistic conceptualisation of how symbolic ideas come to be made real in practice. As outlined below, such a conceptualisation opens up a number of areas for future enquiry. Accordingly, the second contribution of this project is the theoretical framework itself: which can be useful applied in other projects and for other research interests, and which additionally provides a holistic theoretical conceptualisation of how symbolic ideas come to be made real (in a variety of different ways) through calculative, material practices.

Beyond the contributions of combining these theories and of the framework itself, this project also contributes to both governmentality and the institutional logics perspective respectively.

6.3.2 Contributions to Governmentality

The main contributions to governmentality arise from considering governance as a continuous and unfolding process rather than a homogeneous outcome (Moll & Hoque, 2011). Whilst previous work documents situations of ‘completed’ governance, such as those: in which “principles *are* disseminated out [...] into the field of [...] practice” (Hoskin & Macve, 1986, p. 127, emphasis added); whereby neo-liberalism comes to have an effect and *does*, therefore, exist (Rose & Miller, 1992); where initiatives succeed and departments *do become* cooperative and partnership driven (Kurunmäki & Miller, 2011), cost conscious yet fashionable (Jeacle & Carter, 2012) or managed by risk management (Jordan et al., 2013), we still know little about the “felicity conditions” of such governance and what causes actors to act in the desired manner, or not (Bourdieu, 1991, p. 71; Espeland & Sauder, 2007, p. 34; MacKenzie, 2007, p. 69; Revellino & Mouritsen, 2015, p. 47).

In developing an answer to such questions by exploring the process of governing at an individual level, this project makes three contributions to governmentality. Firstly,

in answering the first research question and showing the multiple ways that actors respond to a mediating instrument, this project details indeed that governance is not a homogeneous outcome and instead should be considered as a contingent, emergent and fluid process in which sense making, alteration and reflexivity can continuously occur.

Secondly, in seeking to explain the factors which moderate the emergence of such variation, the theorisation to the second research question highlights the fourth contribution by detailing how underlying ties, self interest and others' persuasion moderate the effective performativity of a mediating instrument. Whilst the third contribution highlights *that* governance is not always effectively performative, this fourth contribution details three moderating factors which impact upon the likelihood of generic, effective and counter-performativity arising as actors respond to a mediating instrument.

The fifth contribution this project makes overall is to detail more fully the process of governance that occurs as mediating instruments act. As Thomson et al. (2014) note, mediation and governance are often conflated and assumed to contain the same processes. In unpacking how a mediating instrument is made sense of under these three moderating factors, this project highlights the processes through which governance occurs and thereby helps to distinguish between mediation and governance. By highlighting the distinct processes through which both mediation and governance occur (see sections 5.3.3 and 5.3.4 in comparison to Section 5.3.5) this project avoids such conflation and helps to reiterate how mediation occurs whilst going on to then theorise how governance occurs.

In sum, by considering governance as a contingent and emergent process, this project contributes by detailing (i) the accuracy of such a consideration, (ii) three moderating factors which impact the variation in responses to such contingencies, and (iii) that, accordingly, the processes of governance are different, and therefore should be considered independently, to the processes of mediation. It is only by considering the process of governing (Moll & Hoque, 2011) as made up of both governance and

sense making that such contributions arise (Thomson et al., 2014). In addition to the contributions to governmentality this project also makes six contributions to institutional logics by conceptualising how symbolic ideas are made real in practice.

6.3.3 Contributions to the Institutional Logics Perspective

The first contribution to the institutional logics perspective is the theorisation of the role material artefacts or “calculative practices” (Miller, 2001, p. 379) play in the enactment of symbolic logics. Despite institutional theory recognising these material instruments as important or even fundamental (Christiansen & Lounsbury, 2013; Gawer & Phillips, 2013), little has been done to theorise how it is that calculative practices help to construct symbolic practices in material practice (Czarniawska, 2008; Powell & Colyvas, 2008). Thus the combined theoretical framework developed here additionally helps to explore how it is that institutional logics in their symbolic form come to be enacted in practice: thereby also contributing to the ‘micro-foundations’ of institutional logics by detailing the role of mediating instruments in the enactment of symbolic logics (Barley, 2008; McPherson & Sauder, 2013; Thornton et al., 2008; Powell & Colyvas, 2008). Accordingly, this project makes an additional two contributions to the institutional logics perspective by (i) developing a holistic theoretical framework which includes material instruments, and (ii) which helps to explain how individual actors come to enact symbolic logics ‘at the coalface’ or ‘on the ground’ (Barley, 2008; McPherson & Sauder, 2013) through these material instruments.

Such a framework, when applied to the empirics, highlights an additional three further contributions to the institutional logics perspective. Firstly, by highlighting how dual logics can be combined (to varying degrees of success) by framing, reframing, adding and merging, the project contributes by detailing the various ways in which multiple logics can be combined. Such a conceptualisation extends prior work which recognises that multiple logics can combine (Greenwood & Suddaby, 2006) and work which outlines how actors attempt to combine dual ideas through hijacking, rhetorical strategies or bridging (McPherson & Sauder, 2013; Smets et al., 2015; Suddaby & Greenwood, 2005). Specifically, whilst this previous work documents *that* logics can combine, and *how* they might combine when they do, this

project provides a conceptualisation of *when* they are likely to combine, and when they are not: based on whether they are re/framed, added or merged. Secondly, the three moderating factors identified help to explain the conditions under which logics are enacted as they are prescribed, and the conditions under which they are adapted or reinterpreted. Such a contribution extends prior work by theorising an explanation of the factors which explain whether instruments cause ‘reactivity’ or not (Espeland & Sauder, 2007): whether they cause convergence, divergence or misvergence (Raviola & Norbäck, 2013). In other words, the fourth contribution (identifying moderating factors that influence effective performativity) can equally be applied within the institutional logics perspective.

The final two contributions to the institutional logics perspective relate to actors recognising the legitimacy of alternatives. Whilst the institutional logics perspective recognises that actors can ‘step out’ of the framing that conditions their current sense making into an alternative, we know little about which actors can do this successfully (Greenwood & Suddaby, 2006; Muzio et al., 2013; Smets et al., 2015) and which actors, instead, become increasingly insular and ‘retreat deeper’ into their original logic when confronted with alternatives (Lounsbury, 2007; Muzio & Faulconbridge, 2013; Rao et al., 2003; Thornton et al., 2012). In other words it is unclear which actors act like cultural dopes (Seo & Creed, 2002) and which more reflexively inhabit these logics (Hallet & Ventresca, 2006) and use them like a cultural toolkit (Swidler, 1986; Zilber, 2006). Accordingly, the theorisation presented above suggests that actors have varying degrees of underlying ties to existing logics: that is, actors can be embedded in logics to different degrees: thereby explaining how some actors can ‘step out’ of their framing (where these underlying ties are relatively weak) and how others ‘retreat’ further into this framing (where underlying ties are relatively strong). Accordingly, this project additionally contributes to the institutional logics perspective by highlighting (i) that actors have different degrees of underlying ties to existing logics, and (ii) that where these underlying ties are relatively weak (in comparison to self interest and others influence) then these actors are those who are able to ‘step out’ of this framing and recognise alternatives.

In sum this thesis contributes to both governmentality and the institutional logics perspective by: demonstrating the practical use and philosophical compatibility of these theories; developing a holistic framework to explain how symbolic ideas are made real by bringing a focus on sense making at the individual level into governmentality and a focus on material instruments and governance into institutional logics; demonstrating governance as a continuous and unfolding phenomena; highlighting three moderating factors which impact how such governance unfolds; distinguishing between mediation and governance; developing the micro-foundations of institutional logics by demonstrating how symbolic logics are made real through material instruments; highlighting when multiple logics are likely to combine and when they are not based on the three moderating factors; highlighting when these logics do combine that they are likely to converge, diverge and misverge based on whether they are added, merged or reframed, respectively; that actors have different strengths of underlying ties to logics; and, finally, that where such underlying ties are weak, then actors are able to ‘step out’ of this framing and recognise alternatives based on a concern for their self interest or on others persuasion.

Despite such contributions, this project is, of course, not complete; various limitations and further ideas promote suggestions for future research: which are outlined below following a discussion of the implications of these findings.

6.4 Implications, Limitations & Future Research

6.4.1 Implications

The findings highlight a number of contributions to accounting, governmentality and institutional theory. As such, our understanding of how these literatures intermingle and connect has been increased, as has our understanding of the processes through which governance is constituted in the enactment of ideas, or logics, in practice. Consequently, there are a number of implications arising from such contributions.

Perhaps the most prominent implication applies to studies that stop at the organizational level. In stopping at this level one assumes that institutionalisation, governance or legitimacy is an outcome and thus ignores that it is a process; a process which involves much nuance and variation at the practice level (Busco & Quattrone, 2014; Moll & Hoque, 2011). The findings from this thesis urge researchers to continue down to the practice level; we know that translations occur and that variations happen, but what does this mean for the specific setting, questions and cases at hand? What effects does this have? This implication applies to accounting, governmentality and institutional logics studies; since each accepts the world is socially constructed then we must get to the level of practice to see what these constructions are, and to try and theorise about why they may be as they are.

A second implication is to consider the links between enacted practice and symbolic ideas. If a mediating instrument creates so much variation in practice: some of which is relatively far removed from the ideas which are embedded in it, then can it really be said to be governing? How far can the enacted reality 'stretch' from the symbolic ideas before the two can no longer be described as a translation of the same thing, but as independent things? This is a question of the ontology of logics or ideas as simultaneously symbolic and material. This has implications for both governmentality and institutional theory: since both are premised upon programmes or logics being described as ideals and technologies, or symbolic and material; however if this link between symbols and material practices is so loose, can we even say such a thing as a logic or programme exists as simultaneously material and symbolic? Or does it change what we mean by the term? In what way? These implications pose future research questions, some more of which are detailed after the limitations section below.

6.4.2 Limitations

Perhaps the largest limitation of such a project is inherently tied into its methodological approach: that of constructionism. If one accepts that reality is socially constructed and each representation is a re-presentation, then the threat of relativism is that no knowledge is any more true or valuable than any other. Thus, this construction of the story could have been different and indeed could be

deconstructed itself to show how it has been constructed. However, the point of such research, given one cannot say it is 'truthful', is to re-present the narrative in a manner which hopes to interest – to be between people in the sense of facilitating conversations (Quattrone, 2006). Despite this limitation, this narrative seeks to interest by convincing the reader of the validity of its construction through outlining the processes involved in constructing it, including; justifications and reasoning for various decisions, review of analysis by independent researchers, presenting the emerging story to various audiences and by providing examples of the raw data, first order codes, second order categorisations and third order themes in the Data Tables (see Appendix C) for the reader's perusal.

Other limitations more specific to the research project itself relate primarily to time constraints which had to be balanced with the practicalities of completing a PhD. Primarily there are constraints of time inside the organization: each interview committed a member of staff for at least a full hour and these hours accumulated to a significant amount of time for the organization. Undoubtedly, the empirics would have been deeper and richer were a longer study conducted, or more time in the branch secured. Despite selecting a case-study method informed mainly by interviews in this study, future research on such a topic might be extended through a more heavily ethnographically-informed approach: either from the outset, with the aim of also conducting interviews once a strong reputation had been built with the company's members, or throughout, so as to be able to maximise exposure to the organization. Similarly, whilst it was fortunate to be able to secure access and explore in depth one entire branch, the findings resulting from a number of branches would have been extremely interesting: although requiring more time to analyse. Perhaps such tensions between the snowball approach versus an upfront 'selling' of a smaller amount of contact will be a repeated tension which has to be balanced in future work. However, the project was fortunate to be able to secure interviews across the entire branch so as to allow sufficiently detailed exploration of the relevant issues as ideas are made real (Lounsbury, 2008).

A final limitation relating to time was the amount of time allocated to each interviewee. Whilst perhaps untenable in an organizational setting, it would be extremely interesting to explore how embedded in a particular logic each actor is, and see how this affects their reproduction of symbolic logics in practice. In other words, exploring what causes actors to have relatively strong or weak underlying ties to logics. However, this would require a very detailed understanding of the actor's lived experience, with considerable longitudinal data on their experiences and reflections, which was unfortunately limited due to the time constraints of the Ph.D. However, this is a question which could well be explored in future research.

In sum, the research project was undoubtedly limited through the case study approach which reflects a compromise on both ethnographic and phenomenological methods which would both have provided empirics allowing for a deeper unpacking of the highlighted issues and contributions. However, the upside of such a compromise was access to an organisational setting which provided the opportunity to answer specific research questions by analysing an entire population: something which would be unlikely with the level of access the researcher had. As implied above, a number of these limitations could be explored in future research.

6.4.3 Future Research

Other questions arising from this project include whether these three underlying factors (underlying ties to logics, self-interest and others' influence) hold in other branches of John Lewis, in similar organizations, in other organizations, with similar logics elsewhere or with different logics elsewhere? These related questions would further extend understanding of how symbolic ideas are made real in practice and whether or not these findings hold in other settings, or whether they can be extended to include other factors. Similar future inquiry could also examine in more detail how it is that mediating instruments gain traction: that is, to explore how these instruments enrol actors more or less successfully in different settings and theorise why this might be.

A related question arises in relation to the institutional logics perspective. Given this research has shown the multiplicity of material enactments arising from logics, the

question arises of what holds these enactments together as part of a particular logic and not another one? How far can we stretch material enactments from the symbolic elements of logics before they break and cannot be said to then be material enactments *of that logic*? What, then, are these ‘broken’ material enactments of? Further theorising on the nature of the relationship between symbols and material enactments of logics is required to deepen our understanding of the institutional logics perspective. Likewise, whilst this research highlights that actors become insular in the face of alternatives when they have strong underlying ties to these logics, the psychological processes and influences of how and why this occurs would further enhance understanding of how actors interpret and deal with multiplicity and alternatives. Furthermore, despite this research highlighting that actors can use certain skills to persuade others of how to act, more precisely what these skills are, why they work, where they fail and how actors use them remains outside the scope of this project. Finally, it seems from the empirics that adding may be less difficult but require more continuous work in comparison to merging: which may require more difficult initial work but may sustain itself, when actors are convinced to enact dual logics. Testing such intuition would again enhance our understanding of how (multiple) ideas come to be made real.

A final question for future work, and again impinged by the time constraints in this study, focuses around the notion of time and how stable both the multiple logics and the mediation and governance are. For example, whilst existing Partners felt that the market logic was impinging on the community logic, do earlier Partners feel that the partnership logic was ever dominant, or has it always been subjected to the profit logic? Likewise, is the mediation provided by the instrument stable or is it likely to crumble as these underlying influences play out: are the actors likely to revolt against such a system if, or when, they realise it is so open to interpretation? What factors might enhance or hinder these processes? These questions are left open for future research.

6.5 Concluding Remarks

This final chapter reflects briefly upon the research project and design, reiterating the current gaps in the literature, proposed research questions and the holistic analytical framework developed to conceptualise an answer to the question of how multiple symbolic logics come to be enacted in practice through a mediating instrument. It then goes on to outline the explicit research questions and documents how the empirical findings have answered them. As such, this chapter summarises how this research project contributes to knowledge by developing our understanding of how mediating instruments govern, how institutional logics come to be enacted in practice and how actors interact with multiplicity.

This chapter, and thus the thesis, concludes with a summary of the implications, for both governmentality and institutional theory, highlighting the continuing need to focus on the processes of things occurring, rather than taking them for granted as an outcome (Moll & Hoque, 2011). It contextualises these implications by suggesting potential limitations of the project and ends with a list of suggestions for future research which could build upon these limitations and further extend understanding in these, and related, areas.

To close, this thesis argues from a constructionist perspective to increase understanding of how realities come to be constructed in a particular setting. It seeks to describe, and thereby explain (Latour, 2005), how accounting is implicated in governing actors through making real those ideas which management deem important. Through an abductive case-study of John Lewis, the presented findings contribute to both governmentality and institutional theory. The presented model argues on three moderating factors (underlying ties to existing logics, self interest and others' influence) which influence the effective performativity of a mediating instrument. Based on these underlying factors, actors seek to frame, add, merge or reframe additional prescriptions as they are presented with alternatives. Such methods of combining determine the likelihood of effective performativity as well as highlighting how actors can be embedded in logics to different degrees; thereby explaining how some actors become increasingly insular when presented with

alternatives, whilst others can recognise the legitimacy of these alternatives and work with multiple logics. As such, this thesis contributes to governmentality by describing in more detail the processes by which mediating instruments encourage performativity and the realisation of the ideas they prescribe. Additionally, it contributes to the institutional logics literature by deconstructing the factors which are at play in the construction of certain realities, and by highlighting the role of material instrument in this process of governance: a construction which has implications for individuals, organizations and society as a whole.

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Appendices:

Appendix A: Record of Interviews Conducted

Position	Number of Interviews
Head of Branch	1
Regional Registrar	1
Assistant Registrar	1
Operations Manager of Commercial Support	1
Operations Manager of Selling	1
Personnel Manager	2
Business Partner	2
ROIT Administrator	1
Operations Development Officer	1
Section Managers	14
Selling Partners	11
<i>Total</i>	<i>36</i>

Appendix B: Interview Schedules

Senior Managerial Interview Schedule:

Tell me about what's changed at John Lewis over the last 10 years.
What was their strategy and what is it now, how has it changed?
What effects has this had?

Specifically in terms of FMS:

What was the rationale behind this?
Were there cost targets involved?
Where and how was it justified?
Was it a problem before the initiative?

What conflicts had to be reconciled during this:
I've heard the expression "hearts and minds" – what does that mean to you?
Were there other conflicts going on?
How are these balanced and worked through?

Does it appear to be working?
Is it going according to schedule and plan?

Landing this with engagement:

Can you remember your initial speech?
What were you trying to capture in it?
Did you use examples?
Can you tell me about how you developed the content.

Did you adapt it during?
Did you notice anything in particular that you said which really worked?
Did you use numbers or ratios to illustrate any points?
Do you feel these helped?

How had you been convinced?
What other support was there for it?
How did you mobilise this?
How did support spread throughout the company?

Can you tell me about the other things that helped (or didn't) get buy-in? What else preceded or followed it that helped or hindered?

What about My Performance?

Is that going according to plan?
What do you think is the purpose of it?
Do you think it works?
Is it better than its predecessor?

Tell me about how you use My Performance and the associated language;

How do you use it to get the best out of your staff?
How do you use it to direct them to a goal?
How do you use it to communicate?
How do you use it to reconcile differences of opinion with staff?

Do managers use it in the same way?
Do role transfers assist or hinder in this?
What is the rationale behind these?

Can you tell me about the reports you rely on to get an overview of the branch?
Are these reflective of the ones you are measured on?
Can you give me an example of something you have changed or focused on based on these reports?

How do you incentivise staff?
How do you grade them?
How do you get their buy-in and support?

Section Manager Interview Schedule:

Introduction:

How long have you been here?
Tell me a bit about what has changed since you've been here.
What do you think customers see in John Lewis, what does John Lewis mean to them?
Tell me a bit about your role in the business.

Logics:

What are your main goals?
How have these changed over time?

What is the goal of John Lewis do you think? What's their vision?
How do they plan on getting there?
How do they communicate this? - example
How has this changed over time and in the recent past? (P'ship cards, £ services, opening hours etc?)
Why do you think this is?
Are these goals shared throughout the Partnership or do you see tensions?
Are there silos of tension or in your experience is it mostly individuals?
Do the people in your team share the same vision of John Lewis do you think?
Who do you consider is in your team?
How does this all link in to the Corporate Strategy?
Where do you fit in this?

Are there multiple goals or aims within John Lewis (profit, customer, partner)?
How are these balanced or prioritised?

What do these mean to you? - example
Have the priorities changed over time?
Why do you think that is?
What effects does this have? - example
Where and when do these differing goals become a problem?
Do people still relate to older ways or priorities of doing things?
What do you do to combat this?

Inscription Device:

Talk me through MyPerformance: how does it work, what is it, what are the stages and process?

What are the rules around it? (written and unwritten)

What do you do every time?
What do you take into every meeting?
Where do you do it?

What is the aim of My Performance?

What is it's focus, does it focus on one of those aims?
Where is the value in it for you: what does it/not help you with? - example
What do you think is the picture of Partner performance that My Performance paints?

How do you translate this focus to an individual level? – example: talk me through a goal you hit this year that related to Partners – how did you get their attention focused on it?

What about the opposite where you've tried but to no avail?

Is it useful for measuring performance?

What else do you use for measuring performance? – example (quant/qual, what devices, how often, how do you analyse, what happens after – communication)

Who else is involved in measuring their performance?

Where else is it useful? – example

Where is it not useful? – example

Talk me through a good ARP you've just had.

Talk me through a bad ARP you've just had.

Is it useful for measuring your own performance?

What are your goals this year?

What are you focusing on?

How does this tie into the business strategy?

How were your goals set for this year? (n+1, negotiated, self-driven etc.) - explain + example

Were there any struggles or tensions in the process? Did you have the same understanding and plan as your manager?

How did this come to be or how did you manage it?

Did they mean the same thing for both of you?

How do you get Partners to change their behaviour? How did you get their buy in to the new business model?

What was the situation?

How did you approach this?

How did the new PMS help in that respect? – example

Does My Performance tell Partners what they are supposed to be doing? Or can you talk me through an example when you and the Partner started at different places:

How did you get to the middle?

How did you clarify meanings for them?

Do they understand it?

Do they all understand it in the same way?

Does this cause problems? – example

Was it clearer than last year?

Social Skill:

How often do managers move around the business?

What's the aim of this?

Is this common across John Lewis?

How does it help? – example?

How does it hinder? – example?

Does this provide a different focus or ways of working in different areas? – example?

How do you manage these?

Selling Partner Interview Schedule:

Introduction:

How long have you been here?

Tell me a bit about what has changed since you've been here.

What do you think customers see in John Lewis, what does John Lewis mean to them?

Tell me a bit about your role in the business.

Logics:

What are your main goals?

How have these changed over time?

What is the goal of John Lewis do you think?

What's their vision?

How do they communicate this?

How has this changed over time and in the recent past?

What are the main things they're focusing on? (P'ship cards, £ services, opening hours etc?)

Why do you think this is?

How do they drill in this new focus?
Are these goals shared throughout the Partnership or do you see tension?
Are there silos of tension or in your experience is it mostly individuals?
Do the people in your team share the same vision of John Lewis do you think?
Who do you consider is in your team and what are their goals?
How does this all link in to the Corporate Strategy?
Where do you fit in this?

Are there multiple aims with John Lewis (profit, customer, partner)?
How are these balanced or prioritised?
What do these mean to you?
Have the priorities changed over time?
Why?
Where and when do these goals become a problem for you?
How do you deal with tensions between them – e.g. opening earlier better for business but not for partner life, bonus better for partners but not good for business etc?
Do people still relate to older ways or priorities of doing things?
What do you do to combat this?

Inscription Device:

Talk me through your APR: how does it work, what is it, what are the stages and the process, how do you enter information?

What are the rules surrounding it? (written and unwritten?)
Where do you do it?
What do you take in with you?

What do you see as the aim of My Performance? What does it focus on?
Where is the value in it for you: what does it/not help you with? - example
What do you think is the picture of Partner performance that My Performance paints?
What focus or priorities does it provide?

Is it useful for measuring performance?
Do you think it's fair and good at measuring performance?
Do you think it does its job? – example?
How else is your performance measured?
What problems have you come across whilst using it?
How important is it, how often do you use it or refer to it? – example
Did you have to push anything or argue with your manager this time?
What was good about your ARP this year? Did it clarify anything?

Is it useful for measuring your own performance?
What are your goals this year?
What are you focusing on?

How were your goals set for this year? (n+1, negotiated, self-driven etc.) - explain + example

Is it clear do you think or does it need a lot of explaining?

Does your manager ever struggle to see your side of the argument ever? – example?

How do you get around this?

What do you see as the role of your manager?

Do they do a good job? – example

Do you trust them?

Do you believe in their ability?

Why?

Social Skill:

How often do managers move around the business?

What do you think is the aim of this?

Does it help you as a Partner do you think?

How does it help? – example?

How does it hinder? – example?

Appendix C: Data Tables

Theme	Second-order Category	First-order Codes	Raw Data
Change to prioritise market logic	Need for change	Efficiency improvements	<p>~ ...the competitive environment has pushed us into a situation where we have to take those difficult decisions. (Head of Branch)</p> <p>~ The logic behind it is around how our branches operate effectively, and therefore if you have all of the different layers then what happens is it takes longer, is what tends to happen, because it goes through all the levels. (Regional Registrar)</p> <p>~ We've gone from being quite an arrogant business, that thought it was, nobody could touch us, we're John Lewis, we didn't need to do anything differently, customers would come to us because we were John Lewis. We then had a change of senior directors and a chap came in and said "we don't have any right to claim that we are the pinnacle and so what are we going to do to make sure customers feel that way?" (Operations Manager of Commercial Support)</p>
		Old culture didn't work	<p>~ some of them still think they should be spoon fed, some of them are better than others...We need to change it, it's my job to change it. (Manager)</p> <p>~ ...a lot of people will do this automatically, existing people that have been here for years because of habit and through things, but a lot of people that have been here for years do half of the stuff, but not the other half. (Manager)</p> <p>~ as we move into where we are in the world at the moment, you've got to be really clear on what we're promising and what we can deliver; based on that conversation of fairness and yes, you can have an opinion, but that doesn't mean its going to change the world. (Assistant Registrar)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Old appraisal didn't work	<p>~ So partners have been crying out for clarity; just make it clear what you want, in a really straightforward, simple, succinct way...but equally whilst we think about the business we need to be for the future, actually just having, I am being really simplistic here, but nice people, isn't good enough, it won't get us where we need to be. (Operations Manager of Commercial Support)</p> <p>~ So...we sat down and looked at what's the strategy for the next 10 years, how do we make sure we have all the parts of the business set up in a way that is right and fit for purpose, then we start to question, right, okay, what about our appraisal system, is that right, is it the best it can be? All these people have been telling us it should be a bit of this and a bit of that...It was quite a holistic approach before I would have said. (Operations Manager)</p> <p>~ Previously pay was far less structured and you'd come to a review meeting with you're relevant Ops Manager, so the Department Managers would have come to a meeting with their Ops Manager and would have sat down and looked at what was the pay award that they wanted to give their teams. There was nothing really scientific about it. (Operations Manager of Commercial Support)</p>
	Old v new ways of working	New appraisal is better	<p>~ This is probably clearer than anything we've ever had before in that it should take away some of the vagueness and does it mean this or does it mean that? (Selling Partner)</p> <p>~ ...it's far more black and white than it was before. (Manager)</p> <p>~ But it is very, I mean appraisals used to sometimes last 2, 2 and a half hours, so this is a lot more straightforward, it's a lot more streamlined and it's a lot more focused, and it's a lot clearer. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Increases expectations towards market logic	<p>~ Gone are the days when you could come in, do what you needed to do, and go home. Most of us have to manage and prioritise. And it's working in a slightly different way, so it's developing some of those most sophisticated management techniques... they've genuinely got to work as part of a wider team and operations group as we call it now, as well as having key responsibility for part of that wider remit. (Head of Branch)</p> <p>~ if we're expecting to get our bonuses and all this nice fluffy stuff, then we're going to have to expect to have more things asked of us, a lot of people in the past came in, did their job, went home, loved it, thought it was nice and great and blah, blah, blah, but now we have to ask a little more. (Manager)</p> <p>~ it's trying to drill down what it actually means to be a Partner, and making them be more responsible. I think Partners did used to get more spoon-fed in the past and now they have to find a lot of it themselves and drive it themselves. (Manager)</p>
		Centralisation and standardisation	<p>~ There's no point in me doing one thing one day and somebody doing something different the next day, so we're starting to work, and it's new for us...together. (Manager)</p> <p>~ Consistency is probably the most used word in John Lewis. It's one of our biggest challenges. (Manager)</p> <p>~ I had to go to see teams and tell them that as part of the work that the business has done that we would be doing that type of work in a different way and for many of them, those functions were either outsourced, regionalised or centralised and for many of those people it meant that, for them as individuals, their job would be made redundant. (Head of Branch)</p>
		Big change	<p>~ ...in our new world next year...(Personnel Manager)</p> <p>~ I think its probably changes in the business because obviously they got rid of one layer of management and I think that for the Section Managers then to have jumped up to being the manager, I think it's a huge step. (Selling Partner)</p> <p>~ So just last year we implemented a new process of development and evaluation, called My Performance, this is the first full year that all the partners are getting measured on this so it's been quite a cultural shift. (Business Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
	Increased Expectations	Partners taking ownership	<p>~ As a new manager, I'd read over all my team's PDPs and it seemed that, historically...there was very generic expectations and you could almost tell that it had been written by the same person and it seemed very one sided, and I think a lot of the Partners were just used to that, they didn't have to set their own Objectives, and it was getting across to them, 'this is what you want to do, it's your job, it's your performance,' and just being there for support, coaching them through writing their PDP, keeping up to date with their PDP. (Manager)</p> <p>~ ...also make them more self sufficient, because they've always been used to managers coming on and helping them, if they're short of staff or anything, but managers having a step back and having more of a one-to-one conversation with them, that's very new for them. (Manager)</p> <p>~ I think Partners did used to get more spoon-fed in the past and now they have to find a lot of it themselves and drive it themselves. (Selling Partner)</p>
		Increased workload	<p>~ I'm coming and questioning the way things are done or thinking about, "how do we drive the business forward, how do we improve our sales, how do we act more efficiently?" So because it's a completely different way of working from they've had they'll probably a bit like "oh my goodness, this is intense!" (Manager)</p> <p>~ So it's more, more, more, more, it's constantly "we want more." And it's like nothing is good enough, you do one thing for one Section Manager, you know "they told me to do that, I did that." "Okay, but for you to go up another point you need to [do] just that little but more." And that sucks. You're running round in circles, one manager says on thing, another manager says another. (Selling Partner)</p> <p>~ ...we co-own this business...and this [My Performance] is only a little bit of what we should be doing, there should be far more on this than there is, because we own this business and we need to be taking responsibility for this because quite frankly I've just had a 15% bonus, that's crap, for the past year I have worked for two people because we've been short staffed, we've worked extra hours, we've been run off our feet with less staff doing more work and we've got less bonus. Is that fair? No. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Increased responsibility	<p>~ ...people have got to take a bit of responsibility themselves for actually going out and finding out some of the pieces of communication, we're not here to go and feed them everything. (Operations Manager)</p> <p>~ ...there's huge differences [from my previous job]...it's a partnership so you have all these other new responsibilities and you're responsible for the business and how well it does...it definitely brings it's challenges but [it's] really good. (Manager)</p> <p>~ For me personally I was a very much a hands-on, if it was my baby I found it quite hard to let go and give that responsibility to somebody else, so now, it's building that trust and trusting your Partners to do it for you. Taking that risk as well - that they will do it. If they don't, well, you can sort of feed that back to them. (Manager)</p>
	Profit focus	Goals - Profit	<p>~ ...everyone will also have something in there about profit; because that's our financial services and things like that – so our Partnership Card and our insurance which is pure profit, it's a very easy way of making pure profit.(Manager)</p> <p>~ Also set them targets on add on sales, that's the big one just now, because we changed from regular coffees to having large ones, and there's not been an improvement on that, so the past couple of months we've been setting them targets;...say they sell eighty-five lattes, they've got to at least upgrade that to maybe twenty-five per cent of those to be large instead of just regular. (Manager)</p> <p>~ ...within my Fitted Kitchens team as an example...we set real specifics around “maintain above a sixty per cent average acceptance rate”...so it should be sixty per cent or above, which we always maintain...So one of the targets I've set my planner is “that's great that we maintain our acceptance rate, but how do we grow our average order sale?” So we've agreed that we want to maintain an average order sale of fifteen thousand...so again it's things like “so how do you do that? How are you introducing Alno kitchens, instead of our first collection because they're obviously more expensive?” (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Examples of profit focus	<p>~ Obviously there are targets, and there are always targets, so ensuring that we are meeting all the targets that are set and they sit generally around customer, partner and obviously profit so sales and profit as well. (Operations Manager of Commercial Support)</p> <p>~ ...But they are, Ops Managers are certainly trying to help SMs at the moment with prioritising what they're doing so that that helps with the workload and actually challenging a bit more; "do you really need to be doing that or could a Partner be doing that? Or actually does anyone have to do it? Can it just be something that doesn't need to get done at all?" (Manager)</p> <p>~ There's a fair mix to be honest, I don't really have much in the way of Underperforming; I've got rid of them...[by] reiterating what's expecting of them, every time they fail, you tell them that they've failed and tell them how to improve, but yeah there's a bit of backhandedness to get rid of some of them. (Manager)</p>
		Profit rationality	<p>~ And my approach often, with a lot of things, is to come in and look at it and see "right, so is that the best way of doing it? Is there a different way we could do it to make it more efficient?" And that approach has led me to look at some of the processes...So that's been a big thing this year. (Manager)</p> <p>~ I've had where customers basically phone in and people will be like, "oh, we'll just give them a new one if something's slightly damaged." And it's like; "well offer them a little bit of money off to keep what they've got," I said, "if we take back a second hand good, we then automatically have to sell it off half price. So offer them a little bit of money off and see if they'll keep that." Because we don't want it back, things that come back get more damaged, they get delivered out to the customer again and get more damaged. (Selling Partner)</p> <p>~ ...there is a lot of change and everything is explained, so the Pension review; explained, FMS; explained, it was never a money saving thing, it was the fact that as a business with a lot of communication being diluted because there was that many layers, they needed to thin that out, there was a lot of successful businesses that base themselves on that flat structure so it was all communicated. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Lack of trust	<p>~ Branches are more closely audited [for] checking partners' understanding about what they know about [procedures]. (Regional Registrar)</p> <p>~ ...so as the DM you were fully accountable and actually if your Section Manager mucked something up, generally you took the flak for that and you didn't have to have that conversation and probably to a certain extent the Section Managers were a little protected by that, whereas now they're working more directly as their managed directly by the Ops Managers, so they are fully accountable now of their section, the results in their section, how they're driving their team, all the KPIs that we have, so all of that is fully to them. (Manager)</p> <p>~ ...so they walk out of the room, with a "right, you've now got to communicate that" because that's generally how you cascade things, but they don't always really understand the message that they're about to give. Or by the time they come to it, they can't remember exactly how that was put across. So by narrowing the amount of people, looking at who were absolutely the best people that could confidently deliver a message and would do it in a structured, sticking to the notes type format, we kind of alleviated some of that dilution of message by the time it got to the partners on the front line. (Operations Manager)</p>
Mediation through My Performance	Combines ideas	Combines What and How	<p>~ So this has been developed to say, we're going to recognise what people do, and how they do it. And actually the two things combined are actually really, really important, but the two things combined will form a rating for that partner. (Operations Manager)</p> <p>~ The pendulum has swung back to 50:50; between the behaviours and the KPIs and more measurables. That's the target; in the middle, and it should be focused on that 50:50 balance. (Head of Branch)</p> <p>~ I think this is trying to show what a well rounded Partner is, it's someone that is delivering everything that we want in terms of shop floor, like what they're doing and their process of how they're going about it, its involving their complete understanding of what a Partner is and what the Partnership expects from each and every one of us.</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Creates and facilitates compatibilities	<p>~ I think it's [My Performance] changed the focus slightly, because before there was a bit of a reluctance: if you had to order something from JohnLewis.com, they were seen as a competitor rather than an ally. So rather than classing it as a third stock room, which we're trying to look on it as now...because when we look at sales now we look at the whole catchment sales piece rather than just the in-branch piece. (Selling Partner)</p> <p>~ we talk about "with rights comes responsibilities", so as a partner you have rights: so you have the right to a bonus, you can share in the company's good fortune, but with that comes a responsibility, and there's a responsibility to think of this company as if its your own, to put the effort in as if its your own, because at the end of the day because everything comes back to you and your pockets. (Operations Manager of Commercial Support)</p> <p>~ The goals of the company right now is still to get the money through the tills, be top of the leader board on the market, which we are, be the best people for customer service and make a profit so we can give the bonus back to the Partners. (Selling Partner)</p>
	Enrols actors	Familiarity	<p>~ Yeah, the commitments have been around for quite some time actually. So the commitments have always been there, but they are far more visible and intrinsically linked now in everything that we do. So we would have started to talk to Partners about behaviours around creating real influence, building relationships, but when My Performance came in, everything was then truly linked to those commitments. So they may have been talked about, but they weren't measured. They were guiding principles I suppose is the kind of best way of describing it. (Operations Manager)</p> <p>~ As you walk through the corridor it's there for everybody to see, the Principle. (Selling Partner)</p> <p>~ So it's their PDPs, so like I've just explained, so its on the wall, in the Gazette's, its in the bulletins, so Retail Revolution was launched, it's four for Retail Revolution, it's now four plus one, that's why they've kept it four; because Retail Revolution was four. They've worded it differently, it didn't used to be "delighting customers" but it's the same thing, it's just worded differently, rebranded a bit. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Flexibility and open to interpretation	<p>~ You see it within a branch, so even within the walls we are in just now, we have run a forum, and one of the key things that partners talk about is lack of consistency. “My manager expects this of me, my manager expects that of me.” How can that be when we’ve got exactly the same structure, the same formal rules, but then the expectations are different. Because you’ve then got that interpretation thing added on, or personal expectations added in to that as well. (Operations Manager of Commercial Support)</p> <p>~ I suppose the expectation of everyone is different in the sense that what I perceive as Good might be different to what someone else perceives as Good and I think that’s a hard one to get consistent because obviously everyone’s natural style is different. (Manager)</p> <p>~ they’re quite broad statements as well, so if I say “Partner has the skill to do job” there’s different ways of demonstrating that. (Manager)</p>
		Social practices and examples	<p>~ After having the review it did become much clearer to say “right, okay, I now understand it a little bit” but first time filling this out I thought “aaaah”. (Selling Partner)</p> <p>~ I think it’s quite clear once you’ve sat down, I found it clearer once I sat down with [my manager], and he helped me go through it...and that made it much clearer. Reading through the booklet myself I thought; “uh oh, okay” [not understanding] but he clarified quite a lot and gave me some helpful tips as to how to fill it out. (Selling Partner)</p> <p>~...I mean it is pretty comprehensive when you go through it, when I first read through it I thought I’m not even sure what I’m supposed to write in these boxes, but after having the one-to-ones with our section managers it became much clearer. (Selling Partner)</p>
		Feeling of cohesion and neutrality	<p>~ So for me it gives me structure, so I know that every Partner has this book, I have this book, every other manager in the business is working to this book, when I walk into my ARP I’m being graded on exactly the same things, so it doesn’t matter what level I’m at, we’re all graded the same. And there’s no hidden agenda because it’s all there, so a Partner can see what I’m being assessed on and what I need to aspire to get to. (Selling Partner)</p> <p>~ Everyone knows this is what we are about now, this is what we are all measured on, doesn’t matter whether you are on the floor, whether you’re a manager, or whether you are Steering Group, you’re measured on this in some way, shape or form. (Manager)</p> <p>~ ...every manager needs to fully understand this, if you spoke to a manager that doesn’t fully understand it I’d be concerned because we’d be lost. And it’s about pushing Partners to understand it more as well. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Community tested	<p>~ actually as a tool it's a really good tool to use and we will still be able to feedback, so we can still actually feedback now we're all using it, we'll have opportunity to feedback and say this just doesn't work, or it does work, but it's been well tested to make sure everything's okay. (Manager)</p> <p>~ Yeah, I mean you've got to have confidence that they've set it up well, I am confident that they know what they're doing. (Manager)</p> <p>~ So it was based on partner opinion at the beginning and partners will have, there were partners in this branch who were part of that trial, but it's not every partners saying, but we do take groups of partners to trial things. (Regional Registrar)</p>
		Accountable	<p>~ ...Oh yeah, your rating: you had your conversation, they give you your feedback, you said "well I think I deserve a five for that, you've only given me four." And then you have to explain why you think, really prove that you're worth that. (Selling Partner)</p> <p>~ Through evidence as well, so evidence through another Partner or a Manager, or you tell them or we've got a calendar that you get yearly and if you've achieved anything you write it in the month to keep it fresh so when you come into your appraisal you can say "oh, I've done this, I've done this." (Selling Partner)</p> <p>~ They should be coming to their PDP meeting saying "I've done this, that and the other." With evidence, obviously, as well; evidence is the thing! (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
Governance through My Performance	Action aligned to community logic	Ownership	<p>~ it's our business so we kind of try and protect our top line I guess for the bonus and wastage and stuff, so we get a lot of ownership put on ourselves...so it's a good company to work for. (Selling Partner)</p> <p>~ I like the customers and it's a happy, friendly place to work...we are a co-owned business so we take pride in the business because we own it as well, so you get what you give into it. (Selling Partner)</p> <p>~ I think it's the fact that we're co-owners as well, there's this responsibility we have, so it's not just we should be doing it, we know that we have to do it because it's our company as well, so everything that we do reflects on our company and I suppose in the end reflects on our bonus as well. (Selling Partner)</p>
		Helping others	<p>~ so we got everything so my manager turns round and says "you're not ever getting to leave this department because, you know, look what you've just done!" But again I wouldn't leave a colleague struggling in that situation, I wouldn't leave my manager struggling in that situation, (Selling Partner)</p> <p>~ I know that I'm a respected Partner within this business, and the reason I know that is because Steering Group are now looking for a job for me in another John Lewis' situated elsewhere, so I know I'm a respected Partner. (Selling Partner)</p> <p>~ there's a few stars work within the store, in our department anyway...coming in and; "let's see what needs done, and we'll get this done today." Making sure that the day's operations run smoothly...They know their role, and go outwith their role and help other areas...for example...there's a couple of Partners...can actually do the whole floor so they're often helping out in every department, and some in particular are quite good at what they do and can multitask and make everyone's day a little bit lighter. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Partnership identity	<p>~Because there's a lot of stuff in here that Partners never used to get measured on...[like] a seller who's been selling for twenty-five years, selling TV's, they're like, "what do you mean I need to go and take an interest in my community? No, no, no, I'm all about selling." So there was some big challenges because you've got to say, "no, John Lewis have now recognised that there's elements of the Partner stuff that's nothing to do with selling and you need to understand that." (Manager)</p> <p>~ So I used to work closely with...the head of branch, because if they didn't believe in partners being able to challenge and influence any decisions through our democracy...then if they didn't...really believe in co-ownership, and they also needed to understand what that looked like. So some heads of branches think "well, I'll just say what's happening, and then we'll just find a way to make it look as though that's what happening [co-ownership]" and that's not really how it should happen, it certainly didn't happen in this branch. (Assistant Registrar)</p> <p>~ ...they need to have an understanding that John Lewis is not just a shop that you go on the till, you put stuff through for people, if people ask you a question you answer it the best you can, it's very much about developing yourself as a Partnership, you need to give in as much as you get out of it. So they've really got to have a commitment to the business. (Selling Partner)</p>
		Autonomy	<p>~ it's my domain, sort of bit...I just get left to it to be honest, so it feels like it's mine and I take more pride in it I suppose. (Selling Partner)</p> <p>~ ...my line manager introduced me to one thing which was what we called a message board which is where you put messages up and you all initial it, but I actually then expanded that a lot further and created a whole department home screen that has all the links to everything we need and its got rotas there, and its got communication, just trying to improve the overall flow of communication. (Selling Partner)</p> <p>~ A lot of managers now have started talking to partners, and saying, "so-and-so has left, she was working 36 hours, where do you believe that would be best spent in the department? Do we recruit 18 into fitting rooms, and the other 18 onto tills?" (Regional Registrar)</p>

Theme	Second-order Category	First-order Codes	Raw Data
	Action aligned to market logic	More business orientated way of working	<p>~ ...there's much more focus now, in fact this is probably the biggest thing...there's much more focus now on the Partner being self sufficient: when I first started we did a lot of hand-holding and basically the Partner really didn't almost even to have to sometimes think for themselves they could just ask their manager something, they'd do that. Whereas this last year or two there's been a big shift to the Partner taking ownership, being self sufficient, so if they're coming to ask a question, actually what we should be saying back to them is; "okay, so where do you think you're going to find that?" ...Rather than just giving them the answer. Which to me is the right way forward. (Manager)</p> <p>~ That's where, in the past, we probably used to really hand-hold, whereas now there's more emphasis on; "right, do you understand it, are you happy with what you need to do? If you're not you need to speak to your manager about it." It's not like we're going to go and chase them to find that out, and that's the bit that's changed a bit; there's more emphasis on them having to know about it. (Manager)</p> <p>~ ..as I say, a Good Partner is someone I don't need to tell them what to do, they just take care of everything themselves; they keep themselves up to date on mandatory training, they're responsible enough that when they put their holidays in they look at the planner to understand who's already off, none of that selfishness that you tend to find with some people, and very much a contributor to the team...whether it be sales or just communication or sharing knowledge or things like that, so a strong team player is Good, and then as I say, from my point of view, Very Good is that Partner that starts to take on the extra responsibility...and it's more about the leadership and the coaching and the mentoring and the supporting of Partners, which I put in as the Very Good...it's not so much about what they do, it's about what they can get other people to do, or how they can help other people. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Consistency	<p>~ <i>It helps you reach your goal and keep a, and not just reach your goal but maintain it, because you've got to make sure you're doing that every day on a consistent level to keep where you should be.</i> (Selling Partner)</p> <p>~ <i>A lot of things are things that you do daily anyway, but it's just consistently doing them.</i> (Selling Partner)</p> <p>~ <i>I have really good Partners but that doesn't mean that they're absolutely consistent and bang-on the whole time.</i> (Manager)</p>
		Pass on responsibility	<p>~ <i>...you're always trained and taught to "look for the next you" ...So that gives managers the encouragement to try and find the next person, plus in a way I'm gauged on that as well, so if you look at the very last point; Develop Self and Others, an aspect of that is "what have you done to develop other people in the business?"</i> (Manager)</p> <p>~ <i>...and it actually worked quite well because the Partner ended up saying "well, I don't take on a lot of responsibility from you however I do want to." And then I said "what area are you interested in?" And he said "mandatory training. I'd quite like to do that." "Perfect." So I gave him the responsibility of mandatory training in my department, which has helped me out big time because...it meant that my Partners were getting the skills to do their job because he was ensuring it was done in a consistent way and it was up to date and complying with rules and regulations, which normally I would just do myself, but...I'm giving him a role which involves a bit more.</i> (Manager)</p> <p>~ <i>"I need time to take Hannah away, she's one of the girls, to do a bit of training and learning on what kind of stone's we've got." That's the kind of thing [my goals are based on].</i> (Selling Partner)</p>
		Feedback to others	<p>~ <i>So one of them might be Challenge Others Constructively, that's a hard thing to do, but you need learn to do it in this business, "oh, I saw such and such taking too long for their lunch and I last time I said something like this and it didn't go very well, what do you suggest I do?"</i> (Manager)</p> <p>~ <i>...one of my things was to give feedback to other Partners in my department on what they're doing, because a lot of them have been there for so long they're set in their ways, and then when three new full timers come in that's when they're not wanting to change, so to give them feedback daily, and it does help actually.</i> (Selling Partner)</p> <p>~ <i>they're getting really regular feedback and targets and as part of our new My Performance framework.</i> (Head of Branch)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Flexible	<p>~ It is now because this [My Performance] has come out, going back to the Underperforming, if you're not doing all of this, you're scuppered because...you shouldn't be in the business...I have seen people who won't step outside their comfort zone, won't step outside of their department; "no I won't go outside of linens, no I won't go downstairs, no I won't go on the till." I've done it all, I go everywhere because I don't give a flying fig, you have to, and that's what the business now expects from you and now, since this has come out, you see people actually stepping over the borders and doing it. (Selling Partner)</p> <p>~ [Our Manager] wants us to be more flexible so we can round and serve in China as well and for them to be able to come round here, so if we're struggling for Partners on that day, sickness or whatever, we can move into that area and at least help out, so that's my goals for this year I think. (Selling Partner)</p> <p>~ a lot of stock management Partners on the whole were not particularly flexible, so one of my first objectives was to develop flexibility...there'd be examples where you'd ask someone to work in an area that wasn't their area and they'd just say, "no." So it's a bit of a surprising reaction to have, so it's something that I've tried to encourage and it's something that, definitely, my team have really bought into, a lot of their Objectives revolved around having experience in different areas of stock management. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
	Action amended from community logic	Amendments to focus on market logic	<p>~ So if I was appraising somebody [under the old appraisal system]...rather than stick to the words that were written down on the piece of paper, what you did was take in that piece around were they selling, were they actually ambassadors for things like partnership card, John Lewis insurance, those services, so you would have brought that in...if you were clever enough, you could use the wording to get what you were trying to get out of it, i.e. the partner's nice but actually they don't sell, and you would manage to communicate in that way. (Operations Manager of Commercial Support)</p> <p>~ I had a Partner the other day that came to their appraisal with no prep at all, and there's just not that connection that; "so do you understand that not coming to this appraisal with the right [documents] is going to reflect on how you're rated?" Because I'm not going to cancel the meeting because you've not come prepared. (Manager)</p> <p>~ ...I'm expecting to see that every single day; they're ready for it every day, they're heads up and ready to help, they're not getting distracted, the customer is their absolute focus. That's a really achievable goal. I have a Partner who has that as their goal who has kind of wavered throughout the year...(Manager)</p>
		Managers not assisting	<p>~ Because when I do my ARPs, I don't expect to be doing the talking to be quite honest, they have to be doing the talking. As I constantly tell them, if I go for an ARP, my line manager is not going to be the one holding the conversation, it's me that's got to sell myself and come with the evidence and they have to do that. (Manager)</p> <p>~ ...they're the ones who have the biggest input, because they have to demonstrate, it's like they have to prove why they're Good rather than me prove why they're not Good if that makes sense. (Manager)</p> <p>~ ...my colleague who's joined just now, he just had a mini appraisal and his feedback that he got was he's not forthcoming enough bigging himself up and he doesn't do it enough. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		<p>Lack of focus on customer service</p> <p>Not being interested in Partnership Values</p> <p>Influence</p>	<p>~ ...others can say “I’m not wrapping that sofa, I don’t have to do that, I’m not the sofa wrapper”, but it needs to be done for it to go to the customer you know. (Selling Partner)</p> <p>~ ...some people have problems with their [part-time Partners] where they come in, they just chat, they’re not here to work, you ask them to do stuff and they don’t do it. (Selling Partner)</p> <p>~ A classic example was when I came in on Tuesday, there was things that should already be done ready to be delivered the next day, but they weren’t even wrapped...so although that person was on the department by herself, I had to say this morning; “look, you could have combatted that and just phoned a manager and said ‘this is the situation, these need to get wrapped to go,’” but it was just left. (Selling Partner)</p> <p>~ ...I remember when we were moving and I was lugging sofas all over the shop and there was young guys in the section just looking over and it’s so frustrating, it’s just, oh, some of the younger guys just think, you know, respect to their, would be there, but it’s just not. A new breed and new people, they’re lazy, very lazy. It’s not typical of young partners, you can get older ones who are equally the same. (Selling Partner)</p> <p>~ I had some big challenges with the Fitted Kitchens gang, that’s who I was managing at the time, and they’re like, “no, no, no, my job is to make kitchen, I don’t need to go and see school kids or get involved in charity events or anything.” (Manager)</p> <p>~ ...so one of the examples I’ll give is, so the whole 4+1, so last year at the appraisals, so I said to everyone; “right, you tell me you take a pride in our business and how it’s lead and what we achieved, so what are the four objectives the business wants to achieve this year?” and if they couldn’t tell me that, it was; “well how can you tell me, that you are doing that? So it’s an interest in how it’s led and what we achieve, so our four business priorities, you can’t tell me what they are? Why can’t you tell me?” (Manager)</p> <p>~ We’re an industrial democracy. We say we’re a democracy, we have to do a lot of explaining to partners that in our democratic structure in the UK, you don’t have a say on everything, what you do is elect a party to...run the business for you. (Regional Registrar)</p> <p>~ People believe that the co-ownership means, in some ways, that you can challenge and you can change everything. There are still people who make business decisions that you might not agree with, you can challenge it through the right channels but, as a manager, sometimes you have to set that aside. (Operations Manager of Commercial Support)</p> <p>~ I think sometimes in some Partners you do, I think as a business, no, I think they do have the priorities right, I think some Partners think it’s all about Partner happiness. (Manager)</p>

Theme	Second-order Category	First-order Codes	Raw Data
	Amended action from market logic	Amendments to focus on community logic	<p>~ We've all got targets, we know the store target per week, which is broken down into section targets, every partner is accountable to get one a month, and that's a spit in the ocean, I mean that's so achievable, but yet you'll still get those that won't do it. I was having a conversation with someone this morning and their whole attitude towards it was just, you know. (Selling Partner)</p> <p>~ They should be doing more along the way but I don't think they've got the confidence to do it at the moment. So they're meant to be updating their Personal Development Plan and things, and they're meant to be asking you for meetings but you still find that you're calling them yourself. (Manager)</p> <p>~ I just don't like it [selling the Partnership (credit) Card], I think it's just selling something to somebody that they don't particularly need. I came to John Lewis with the idea that you wouldn't have to be pushing stuff upon people, and then, to then be told like, "you've got to say it to four customers a day," kind of makes you feel a bit, "eek," you know what I mean? I don't really particularly like it...obviously I'd say to someone that I was working with that I don't like doing it, but you know you have to do it. (Selling Partner)</p>
		Simplification	<p>~ I think Partners get a bit overwhelmed by these boxes as well and how to work things out from there. There were a few section managers who...[created] various guidelines for Partners that you can hand out to them in advance of them having the appraisal, so it's like a checklist of things as well, so instead of just saying "look at this [My Performance]" it kind of narrows things down as well and it blocks out some of these things as well, because for some of them it's difficult to know exactly what they're meaning, so we've got some guidelines and some examples. (Manager)</p> <p>~ So I try and keep it really simple for the Partner...I don't actually go into too much detail on that [My Performance]...don't get so bogged down to going by every page of that book, because that's probably over complicating it; use it in this way to try and keep it a bit more simple. (Manager)</p> <p>~ ...when I first read through it I thought I'm not even sure what I'm supposed to write in these boxes, but after having the one-to-ones with our section managers it became much clearer. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Additional	<p>~ <i>[My line manager] has created a bit of a pro forma that she wants to use in her monthly meetings with the Section Managers...which covers a few different areas that she wants us to update her on. (Manager)</i></p> <p>~ <i>...what we did was we actually condensed all the How behaviours into one bit of paper...(Manager)</i></p> <p>~ <i>...we created a PDP Objective bank, that was myself and the other Section Managers...[and] created some generic PDP objectives...We put an objective in on the different levels, so you could very quickly take someone who's been here twenty-five years and actually give them something. (Manager)</i></p>
		Dilution	<p>~ <i>...they would keep that to themselves. Yep, there can be lots of alternatives and I've had conversations with a couple of section managers when I've done their appraisals who said, "oh, that's all well and good, I think it's good for partners, but actually for me personally I don't agree because..." But if that starts to leak through into the message the partners get, then we have a problem. (Operations Manager of Commercial Support)</i></p> <p>~ <i>...really basic stuff so the way that we manage absence management, so the processes that we took down there were different to what the guys were doing up in Home, and we're thinking "well, how is that happening," because that's not fair that the Partner on the ground floor is in a recorded conversation because they've been absent twice in six months, but the person on the third floor isn't getting that. And that is the right process because that's our actual processes for absence management are really clear when you look on the Partner intranet, but for some reason these other guys weren't buying into that and they weren't doing it. (Manager)</i></p> <p>~ <i>The How is far more subjective, in my opinion, the How is definitely more subjective. It isn't a tick box when you read down these statements, the statements are there to give you indicators. And more importantly, read the negative indicators. But I very much concentrate on "what does that statement really mean and what does that mean in practice?" (Operations Manager)</i></p>

Theme	Second-order Category	First-order Codes	Raw Data
		Strategic Objectives	<p>~ ...so it's making sure that they're setting achievable but challenging objectives; things that they can come in, work on easily...that they can do it every day on a daily basis. (Manager)</p> <p>~ My advice to people is not to come out with 17 objectives because that line says "deliver all objectives set", give yourself half a chance here! (Operations Manager of Commercial Support)</p> <p>~ My Partners I don't tend to give all five to, because some Partners only work two days. (Manager)</p>
		Ignoring prescriptions	<p>~ Not every Partner has done that, not every SM has done that, but rather than say to somebody "you've delivered the majority: you're developing", because nobody likes the developing word, they're stuck here [Good]. (Operations Manager)</p> <p>~ I had some Objectives set that were realistic [unlike previous ones], ones that I could go for and I just went from there. (Manager)</p> <p>~ you need to be able to look at actually "maybe you're not hitting that target but this is the evidence and this is examples of what you've done to really try and focus on it." Because if you've got all that then there's no reason why you can't be in this section [Good/Very Good] because you're showing that you're being proactive about it and you've done all these things, and it's just not quite hit the mark yet, or maybe you've moved it forward a little bit but it's still negative, or something like that. (Manager)</p>
		Doing things at home	<p>~ ...we can go over to the manager and say; "look I need half an hour to go off and do something," but then you've got all your customers so you can't just leave them...I usually end up more often than not doing it at home, or I end up coming in early. (Selling Partner)</p> <p>~ ...I read over some of the [My Performance] stuff at home... (Selling Partner)</p> <p>~ ...so the information is out there now with our Partner intranet...it's a wonderful thing and you can find out as much information as you want, and you can go on that at home as well as in store. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
	Action depends on Perceived Compatibility	Underlying ties to logics	<p>~ repeated use of phrases such as; "common sense," "obviously" and bring "right" to do something in a particular way.</p> <p>~ ...it's not that I'm going by the [My Performance] book, I'm just doing what I do and it seems to be the John Lewis way...So I don't feel like I'm reading anything to say this is what you do...we have Love to Sell training courses...and I go to these meetings and sit there thinking "mmhm, mmhm, sorry, what are we learning?" Because that's what we do. (Selling Partner)</p> <p>~ I'm going to start working in different departments to try and get more knowledge, I quite fancy going into fitted kitchens, it's still furniture and it's still within my department but it's a different area altogether and I quite fancy getting trained up in there, not even because it's ticking off a box in here, it's just something I want to do, and when it comes to staff shortages, which we've been struggling with this part fortnight, there's someone easily can then step in and say; "well, I can help you out on Tuesday, Wednesday." And I'd like to be able to do that for someone else as well. (Selling Partner)</p> <p>~ Yeah, yep, there will be people that will, like I personally would do that [take on extra jobs that others haven't done], I just personally would, I'm not trying put myself up there or anything but I honestly would, but there are people that just see it as 9 to 5. (Selling Partner)</p>
		Self-interest	<p>~ So now I know exactly what I need to do to take a step up... it allows you to know what you need to do to go forward. (Manager)</p> <p>~ ...she's met up with us all on a one-to-one as well, if she hasn't done everyone she's certainly working through the list to meet up with everyone, to sit and have a coffee and, "what do you want from John Lewis?" So we've all had that talk with our own Section Manager as to how we can progress our own careers within the business. (Selling Partner)</p> <p>~ I don't like it...but...you have to, it's part of your job to sell the business so selling a credit card is just part and parcel of what you've got to do. So I think everybody realises that it's just what you've got to do, regardless of whether you like it or not. (Selling Partner)</p>

Theme	Second-order Category	First-order Codes	Raw Data
		Others' persuasion	<p>~ Obviously Partnership Card is something that should be everyday...that's what they're kind of pushing and wanting you to do at the moment...You just know [it's what to do], I've been here 21 years it's kind of drummed in. (Selling Partner)</p> <p>~ I guess it depends on how they've been moulded in the department, some people have problems with their Saturday kids where they come in, they just chat, they're not here to work, you ask them to do stuff and they don't do it. Well mine are fine because they know how I work, they kind of mould into your shape, you know? (Selling Partner)</p> <p>~ ...there were a couple of individuals who didn't see the benefit in doing a PDP, they just wanted to turn up and do the job and weren't really interested...but it was just a case of saying to them, "well look, you're interested in turning up and doing the job, this is part of the job." It clicked quite quickly then...So just checking they understand that this is part of the job, so if you're not embracing this then potentially it could be said that actually, you're not turning up and doing the job, you're missing a part of the job. (Manager)</p>