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Original citation:
Gkeredakis, Emmanouil, Swan, Jacky and Nicolini, Davide (2014) Moral judgements as organizational accomplishments : insights from a focused ethnography in the English healthcare sector. In: Cooren, F. and Vaara, E. and Langley, A. and Tsoukas, H., (eds.) Language and Communication at Work : Discourse, Narrativity, and Organizing. Perspectives on Process Organization Studies, 4. Oxford: Oxford University Press, pp. 293-324. ISBN 9780198703082

Permanent WRAP url:
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Publisher's statement:
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Oxford University Press: https://global.oup.com/academic/product/language-and-communication-at-work-9780198703082?cc=gb&lang=en&

Oxford Scholarship Online:
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<CT>Moral Judgments as Organizational Accomplishments</CT>

<CST>Insights from a Focused Ethnography in the English Healthcare Sector[i]</CST>

<CA>Emmanouil Gkeredakis, Davide Nicolini, Jacky Swan</CA>

<ABS>Abstract: In this chapter, we aim to deepen our understanding of judgments in organizations. Whilst previous studies have underscored the situated nature of *individual* judgments exercised by e.g. leaders or managers, our research focuses on how judgments emerge as *organizational responses* to recurrently emerging moral dilemmas. Accordingly, we study a setting—decision practices in the English healthcare sector—where moral puzzles (to fund or not to fund healthcare for apparently atypical patients) demand ongoing attention and systemic handling. We conducted (and present findings of) a focused ethnography of the ways expert decision-making panels in three health authorities confronted, engaged, and coped with morally perplexed situations. The moral perplexity there lay in that panels were called upon to prudently and demonstrably determine whether a particular patient deserved or not exceptional investment; and do so by taking into consideration the healthcare needs and rights of all patients under the same health system. By adopting a practice perspective (Schatzki, 2002), we develop an analytical account of the effortful accomplishments (sociomaterial activities or intertwined "projects" in practice theory terms), which enabled the recurrent *collective exercise* of judgments in accordance with publicly recognizable moral expectations—namely notions of fairness. Our main contribution lies in conceptualizing the work of rendering moral judgments as organized pursuits possible and meaningful and hence in complementing current "ecological understandings" of individual judgment-making in organizations.</ABS>

<H1>1. Introduction </H1>

<P>In this chapter, we aim to deepen our understanding of judgments in organizations. Judgments are made especially when dilemmas, puzzles, or surprises emerge in concrete situations (Shotter and Tsoukas, 2011a). For example, judgments might be made when having to deal with a surprise event such as a major oil spill, or when having to choose between two, on the face of it, equally impressive candidates at a job interview. So, what is distinctive about judgment? Drawing on Dewey, Bell argues (2008) that "judgment arises from the self-conscious use of the prefix *re*: the desire to *re*-order, to *re*-arrange, to *re*-design what one knows and thus create new angles of vision or new knowledge for scientific or aesthetic purposes" (2008: p. lxiv). In other words, judgment arises when situations appear perplexed, where people feel disoriented, and where courses of action deciphered by known rules of thumb seem far from applicable. When exercising judgments, people essentially draw new distinctions concerning an issue at hand and "split what was hitherto thought of as a unitary phenomenon in parts" (Tsoukas, 2009: 942), thus discovering and *re*-cognizing the significance of atypical, originally unintelligible, and often unprecedented events. The process of drawing such new distinctions is also inherently social—distinctions are drawn through dialogical interactions with others that are present in the situation and through quasi-dialogical interactions with imagined others and material artifacts (Tsoukas, 2008).

<PI>The exercise of judgment becomes especially precarious and formidable when a moral dilemma or puzzle is faced. Judgments that deal with such puzzles are distinctive in that they aim at probing and assessing a bewildering situation in the light of understandings of what it is to exist harmoniously within a collectivity (Boltanski and Thévenot, 2000); for example, within a professional community (Beadle and Moore, 2006), an organization (Holt, 2006; Solomon, 1992; Tsoukas, 2004), or humanity at large (Boltanski and Thévenot, 2006). In this sense, they are *moral judgments.* For instance, judgments affecting the conditions of living and working together within organizations (e.g. reward systems) may be understood as

moral because they entail distinctions about "good and bad" courses of action with respect to collective prosperity or the "common good" (Morrell and Clark, 2010; Nielsen, 2004). Let's take another example. In response to a dying patient, a clinician's judgment to commit to an expensive course of treatment for that patient, which may at the same time limit the availability of resources for other potential patients, has moral ramifications. That is, it has consequences for society members as a relational whole.[ii] Exercising moral judgments thus entail "a sensitivity both to the appropriateness of a moral rule being considered and to the conversational conditions by which we are able to consider entities like moral rules in the first place" (Holt, 2006: 1663). Therefore, moral judgments call for an awareness of what is at stake, with reference to collective understandings of morality, and entail making new distinctions about what is right or wrong in a particular perplexing context. When such new distinctions are produced, they are likely to affect the social arrangements in collectives of individuals (e.g. groups, community, or society), to whom such shared understandings actually *matter*.

<PI>Our research builds upon, and extends, organizational studies of moral judgments by examining how moral dilemmas are dealt with through *effortful organizational accomplishments*. While previous research has underscored the "everyday morality" of individual judgments (Fox, 2008; Nyberg, 2008; Tsoukas, 2004), or the (lack of) moral consciousness of individual managers (Beadle and Moore, 2006; Jackall, 2010; MacIntyre, 1981 [1985]), the main motivation of our research is to explore how judgments constitute an ongoing organizational response to recurrently emerging moral dilemmas. We focus on the *organizational work* that goes into arriving at moral judgments. We are interested in the practices (Schatzki, 2005, 2006), which equip practitioners with meanings and background distinctions among moral and immoral actions (Nicolini, 2011; Sandberg and Tsoukas, 2011) and through which the making of moral judgments becomes a collective accomplishment.

<PI>Conceptualizing the making of moral judgments as an organized assemblage of practices (Schatzki 2006) may seem counter-intuitive. After all, judgments are needed "in the moment" when novelty "strikes us" and challenges known ways of acting and reacting in the world (Shotter and Tsoukas, 2011). In this sense they seem resistant to organization. Yet, in the shadow of major breakdowns in public trust in organizations (the financial crisis, phone hacking scandals, and so forth), and as organizations operate under increased media scrutiny, the pressures to *organize* moral judgments, so that they are performed routinely, have increased. It is not uncommon, for instance, that judgments are put under scrutiny in public or even in courts (Sokol, 2011), especially if organizations are perceived to engage in "unethical" or morally wrong behavior (Hannah *et al*., 2011). Due to a failure to defend effectively the moral basis of their judgments, many organizations have incurred major reputational damages and high costs (e.g. in the case of the British Petroleum oil spill), as well as loss of legitimacy in the public eye (Bazerman and Gino, 2012; Gunia *et al*., 2012; Lamin and Zaheer, 2012; Patriotta *et al.*, 2011). What can be observed, then, is a growing pressure to demonstrate where, how, and when moral judgments happen in organizations, which are, in turn, called upon to be more *"organized"* in the ways they resolve moral puzzles.

<PI>Accordingly, the focus of our study is on the organized practices whereby moral dilemmas are dealt with and resolved as they occur but in a systematic and publicly defensible way. We investigate this phenomenon through an empirical study set in the English National Health Service (NHS)—a context where moral dilemmas emerge recurrently and thus demand ongoing attention and systematic handling. In particular, we focus on how senior decision-makers (expert panels) in the NHS collectively make judgments on the allocation of resources to individual patients, known as individual funding requests (IFRs). These concern requests for "exceptional" treatments by individual patients and their physicians—i.e. treatments that

fall outside those normally offered to the patient population. The moral dilemma experienced by IFR panels pertains to whether a particular patient "deserves" exceptional investment in contradistinction to the needs and "deservedness" of all other patients under the same health system. Such situations appear morally "perplexed" where the deliberation and expression of morality is at stake.

<PI>Our main contribution is to provide an analytical account of the *practices* through which moral judgments are enacted and come to constitute organizational pursuits. Our analysis suggests that the organized practice of dealing with moral dilemmas entails a set of intertwined activities: conforming to official procedures that prepare judgment-making, collectively constructing a coherent story and plot of the puzzle at hand, converting dilemmas about individual patients into abstract "cases" in order to deliberate through collective argumentation, and in an emotion-suppressed manner, the merits of a case. These integrally interwoven performances are oriented toward progressively (re)aligning local work (of making situated judgments in the here and now) with trans-local expectations (judgments that conform to publicly recognizable notions of morality, labeled as "fair"). The making of these judgments is grounded, in an embodied, moral skillfulness (Hartman, 2006; Holt, 2006; Solomon, 1992; Tsoukas, 2004), and an ability to mobilize abstract "official" notions of fairness (Boltanski and Thévenot, 2000, 2006).

<H1>2. Literature: the making of moral judgments</H1>

<P>There are at least three[iii] streams of organizational studies, albeit with different inspirations and motives, which share a common interest in unpacking the *making* of moral judgments. The first stream has generated propositions on when and how moral judgments are possible and desirable (Beadle and Moore, 2006; Holt, 2006; MacIntyre, 1981 [1985]; Moore, 2012; Morrell, 2012), engaging with the work of important moral philosophers, such as Aristotle (Morrell and Clark, 2010; Tsoukas, 2004; Tsoukas and Cummings, 1997) and

Alasdair MacIntyre.[iv] The second stream has focused on the equally important and influential work of Harold Garfinkel and ethnomethodology (Fox, 2008; Garfinkel, 1991; Llewellyn and Spence, 2009) to empirically investigate the situated production of social-cum-moral order. Finally, a third stream extends ethnomethodological insights to explore under what conditions, and how, situated moral judgments appeal to general notions of fairness and regimes of justice and aim to surpass localized (community-based notions) understandings of morality (Boltanski and Thévenot, 2000, 2006). We briefly discuss these three relevant bodies of work in the following paragraphs.

<PI>Philosophers of moral judgment (Aristotle, MacIntyre) have been a great source of inspiration to organizational scholars because the former have taught how human action and agency is always conditioned by moral stipulations (conceptions of right and wrong behavior within social milieux) (Norman, 1998). Normative conceptions of morality come to bear upon situated, individual judgments (Tsoukas, 2004). Philosophers not only propose normative foundations of morality (*when* a judgment attains standards of morality)—the substantive ethics (Norman 1998)—but also outline conditions for nurturing moral behavior. Organizational scholars invoke such propositions in their efforts to understand, or even call for, moral "uplifting" of organizational and managerial practices (Hartman, 2006; Holt, 2006; Morrell and Clark, 2010; Tsoukas, 2004). For instance, some organizational studies have embraced MacIntyre's notion of morality, arguing that for moral judgment to be exercised, human agents must have internalized a distinctive disposition, or moral skillfulness, which is acquired through participating in the practices of a local community (*polis* in Aristotle).[v] Moral disposition is determined by community practices, which are organized around, and oriented toward, realizing *"internal goods"*: "internal goods include both the excellence of products and the perfection of the individual in the process" (Moore, 2012: 365). The internal goods MacIntyre and Aristotle talk about are community-specific goods, internal and integral

to what practices are. These need to be distinguished from external goods, such as wealth and social status. Thus internal goods "are enhanced rather than exhausted by use" (Holt, 2006: 1664). From this perspective, moral judgments are possible only after full immersion in a historically situated community-based way of living, acting, and being. To judge morally rests on a sensibility to the community-specific narratives which sustain a common sense and orientation of being together for a higher-order, ultimate individual *and* common purpose or *telos* (eudemonia in Aristotle's and MacIntyre's terms). Such sensibility cannot be taught as a purely theoretical or cognitive exercise (Holt, 2006; Tsoukas, 2004), for example, via the learning of deontological rules/codes (Nicolini, 2012).

<PI>Furthermore, philosophy-inspired organizational research into moral judgments maintains that managers and business executives can/should cultivate a practical disposition, or virtue, to care about their communities. Virtues, and especially the virtue of "phronesis" as observed by Aristotle (Tsoukas, 2004; Hartman, 2006), here have a distinctive meaning of a capability to act in a "practically wise" manner under perplexed situations. Phronesis equips organizational actors to link competently situated judgment with socially recognizable quests of personal and community happiness, that is, with moral standards. For example, even though managers might chase quantitative targets, they also engage in a collaborative dialogue with employees and other stakeholders, upon whom the successful accomplishment of their firm's overriding goals depends. Managers should care about and value the presence of, and relationships with, all members/stakeholders of an organization (Holt, 2006). By cultivating a disposition to engage with others as equal members of a community of practice, the structure of which is integrally shaped by internal goods, managers also acquire emotional sensibility (Norman, 1998). That is, they become equipped with a skillfulness to apply moral rules in perplexed situations, not by ignoring or suppressing emotions, but by letting themselves be guided by moral intuition (Haidt, 2012), by weighing their judgments against

both reason (e.g. rationally determined alternatives) and their experienced feelings (e.g. angst, anger, empathy), which are in fact associated with the pursuit of personal and community happiness. From a virtue ethics perspective, emotions are dynamic states of experiencing the world, which provide invaluable "information" in moments of exercising moral judgments (Norman, 1998; Tsoukas, 2004).

<PI>On closer examination, this stream of studies eloquently attempts to address a key issue: how could contemporary corporate managers, repeatedly found in empirical studies to act amorally (Beadle and Moore, 2006; MacIntyre, 1981 [1985]) and/or without moral sensibility (Jackall, 2010), appreciate moral matters? The proposed answers, while not ignoring such empirical findings, propose a way out of these somewhat pessimistic conclusions by highlighting the underlying tight coupling between managerial concerns (i.e. for exercising judgments that are valuable for an organization) and conditions/constraints for rendering such judgments moral. In short, moral judgments *matter* to management or leadership practice and managers need to become more aware of that (Hartman, 2006; Morrell, 2012). Whilst much of this work is abstract, rather than empirical, it calls for research to explore how judgment making is enacted, *in situ*, by individuals through their dialogical interactions with co-present others, as well as with non-present or "imagined" others, and material artifacts at hand (Tsoukas, 2008).

<PI>While not driven by moral philosophers, the second stream of studies, inspired by ethnomethodology (Garfinkel, 1991), also emphasizes the communitarian, or more accurately interactional, accomplishment of moral judgments. Such studies have been a great intellectual inspiration to organizational scholars, who have sought to understand the practical methods through which social and moral order is produced *effortfully* and on an ongoing basis (Fox, 2008; Llewellyn and Spence, 2009; Suchman, 2000). Fox (2008), for example, argued that,

<EXT>from the outset, Garfinkel's "breaching experiments" showed that social order *is* inseparably moral order and that the organization of interaction is itself morally done. Order is there to be found in all the scenes and settings of ordinary action because the members of society make and assemble them in orderly ways, *morally* orderly ways . . . their very methods of interaction are morally ordered to be as intelligible as they are. (2008: 734; emphasis original)</EXT>

<P>From an ethnomethodological point of view, morality is not to be found in treatises of political philosophy, but in the everyday accomplishments of social actions and interactions. Such accomplishments always entail "morally accountable work" (Fox, 2008)—such as work to cope with exigencies of reciprocity in interactional encounters—and sustain a sense of togetherness held by members of a practice (Llewellyn and Spence, 2009). For ethnomethodology-inspired organizational scholars, morality is thus seen as a *practical matter*, of *any* "witnessable" activity, which is locally produced. Thus, from this perspective, the exercise of moral judgments is an effortful, everyday, interactional accomplishment.

<PI>Finally, the third stream of studies (Patriotta *et al*., 2011) draws from pragmatic sociology, also known as political and moral sociology (Thévenot, 2001b), to examine the "reality" of a different nature of moral expectations that may bear upon judgments (Boltanski and Thévenot, 2000). In particular, pragmatic sociologists, while certainly embracing ethnomethodology's interest in the localized process of accomplishing social order (Thévenot, 2001a; Wagner, 1994), focus on judgments that are constructed in the face of public criticism. They showed how the construction of such judgments entails a distinctive kind of stance: what actors seek is to "universalize" the validity of the distinctions they make in local situations (Boltanski and Thévenot, 2000). They seek to rise above contingencies and control competently the moves of their argumentations and dialogues with themselves and others in order for their judgments to count as publicly defensible justifications, i.e. effective

judgments that transcend particularities and idiosyncratic views. For example, when faced with public criticism over the cause of a major nuclear accident, Vattenfall Europe, a large European energy company, sought to demonstrate its adherence to different conceptions of the common good (e.g. public safety, efficiency of operations, social solidarity), and argue for its commitment to multiple common goods, not arbitrarily but on the basis of "objective" evidence and transparent grounds. The company constructed explicit judgments that rendered the rationale and architecture of its argumentation transparent, verifiable, and generalizable, in order to defend itself from severe criticism (Patriotta *et al*., 2011).

<PI>Pragmatic sociologists have been instrumental in showing that, when called upon to justify, actors effortfully mobilize, and refer to, general rules or principles of fairness (e.g. meritocracy, equality, competition). With the backing of relevant evidence, they cope with the uncertainty generated by moral dilemmas (Boltanski and Thévenot, 2000), such as who is more or less entitled to benefits, or what constitutes prudent action that safeguards public safety. From this perspective, moral judgments are exercised by way of an explicit appeal to "universalisable" agreements of harmonious coexistence (Boltanski and Thévenot, 2000). In "situations that are submitted to the *imperative of justification*" (Boltanski and Thévenot, 2000: 209; emphasis original), principles of agreement on what counts as moral are grounded not in local negotiation (e.g. among members of a community), but in making explicit associations with general and higher-order principles of justice.

<PI>Contrary to the internal community goods highlighted by moral philosophers such as Aristotle and MacIntyre, the goods engaged by actors who seek to publicly justify themselves are highly abstract and general and anchored to general conventions of harmonious coexistence among individuals. Two main conditions characterize such general conventions: (*a*) the principle of "common humanity" that requires accepting a priori that individuals share an undifferentiated common identity as human beings (e.g. all individuals are citizens with

civil rights) and (*b*) an overriding and abstract common good which can be known through logic (e.g. collective interest, competition, efficiency—see chapter 3 in Boltanski and Thévenot, 2006). In short, actors, who seek to anchor their moral judgments to general conventions of the common good, construct arrangements (always locally) that *demonstrate* just how such demanding conditions of validity have been satisfied (usually by crafting or assembling special objects that "testify" and warrant such demonstration).

<PI>In spite of their differences, what seems to unite these three streams of literature is a common concern to unpack and contextualize the ways situated moral judgments are arrived at. Furthermore, all three streams highlight that judgments are uncertain, fragile, and dynamic processes. Extant literature has also been extremely productive in highlighting the different modalities of knowing and responding to moral expectations (e.g. through narratives, interactions, or "calculations") and the various normative conceptions of morality (e.g. community "internal goods" or abstract "common goods") practitioners perform in making moral judgments.

<PI>In this chapter, we build upon these research streams to explore how moral judgments are accomplished as part of an organizational pursuit. In particular, through our empirical study, we bring to the fore the practical logic of dealing with moral dilemmas systematically and methodically. What we observe in this context is that, while moral judgments are always precarious, uncertain, and driven by a moral puzzle that "strikes" those involved, the making of such judgments is also "organized." That is, moral judgments are recurrently produced, and rendered possible, plausible, and meaningful, within a set of *particular* practices. To probe further the distinctive practice of moral judgments, we draw on practice theory (Feldman and Orlikowski, 2011; Nicolini, 2009, 2011, 2012; Sandberg and Tsoukas, 2011; Tsoukas, 2009, 2010). A practice lens probes empirical phenomena as ongoing accomplishment based on the premise that:

<EXT>social reality is fundamentally made up of practices; that is, rather than seeing the social world as external to human agents or as socially constructed by them, this approach sees the social world as brought into being through everyday activity . . . practices are understood to be the primary building blocks of social reality (Feldman and Orlikowski, 2011: 1241) </EXT>

<P>With an emphasis on emergent activities and actors' ongoing concerns (Nicolini, 2009), a practice lens elucidates the practical resources and enacted competences that bring phenomena into being (Orlikowski, 2002). Practices constitute the inherited background from which situated activities and processes emergently derive their meaning and orientation towards particular ends (Nicolini, 2011; Schatzki, 2005, 2006; Tsoukas, 2009). Practice theorizing focuses on *how* sense of phenomena is created on the ground, so sharing with sensemaking approaches (Weick *et al*., 2005) an analytical attention to processes of creating plausible meanings in a situation, but also stresses the embodied, sociomaterial aspects of human experience and perception.

<PI>Sensitized by practice theory concepts, and methods, our research aims to elucidate how the making of moral judgment constitutes an *organizational* accomplishment— a practical coping with moral dilemmas, which recurrently emerge and require an organizational response. We will explain more about how we designed and conducted our empirical study of moral judgment making in the English NHS, before we present our findings.

<H1>3. Empirical study and methods </H1>

<P>Our empirical study was conducted in three regional health authorities in England (called "Primary Care Trusts" or PCTs) between September 2009 and December 2010. PCTs' main business was to fund healthcare for a geographically defined population. We carried out a focused ethnography centered on expert panel decisions on individual funding requests

(IFRs). These are requests made by individual patients, usually via their doctors, for medicines or other treatments that are not routinely funded by the National Health Service. IFRs thus constitute "exceptional" instances that need to be decided on a case-by-case basis and each regional health authority has its own IFR panels. The sources of IFR requests are multiple, and mostly relate to the following: a particular intervention is not routinely commissioned; the need for commissioning has not been identified; a new drug has been developed for a particular condition but has not been officially approved (as yet) by the Department of Health or the regional health authority (NHS-Confederation, 2009). Examples of IFRs include requests for: (exceptional) IVF treatment, bariatric surgery, new cancer drugs, expensive drugs for rare conditions, novel surgical interventions. By definition, each and every case an IFR panel deals with falls outside of "usual" funding rules and routines. Hence, while the panels certainly work within certain regulations and norms, their decisions cannot be prescribed in advance by decision rules but must be taken "in the moment" following careful deliberation of the merits of each unique case. IFR panels also have delegated authority (as Board sub-committees) and the explicit remit of discussing each IFR case to arrive at judgments which are demonstrably equitable. We chose IFRs, then, because they provide a novel opportunity to understand the crafting of moral judgments which are made recurrently and in an organized manner so as to be reported as concrete outcomes (fund or not fund). They thus constitute an ideal context to study moral judgments as an effortful organizational accomplishment.

<PI>Our sites, PCT X, PCT Y, and PCT Z (pseudonyms) differ somewhat in size, profile, financial stability, and performance. All, however, follow the same regulatory stipulations and have a very similar formal process with which to handle IFRs. The key components of this are: (i) the establishment of IFR panels which are expert decision-making groups with a clearly designated focus of accountability; (ii) robust procedures; (iii) a clearly

defined framework and standard criteria for decision-making; (iv) a formalized process for documenting the application of procedures and the rationale for each decision; and (v) an appeals process open to patients/their doctors if they feel their request has not been treated fairly.

<PI>Members of IFR panels typically include senior managers (associate director level), public health physicians, a primary care physician or other doctor, and a non-executive director (core IFR panel members), as well as an IFR administrator (officer) and chair (non-core members). In one PCT, the panel also included senior finance managers, pharmaceutical advisers, and librarians. The IFR work is conducted at scheduled meetings where discussions and deliberations about the merits of cases take place. Panel members are prohibited from discuss specific cases outside of meetings for fear of breaking protocol. At meetings, panels *must* arrive at one of three possible choices, which are officially documented: *approval* (decision to fund the IFR), *decline* (decision to reject IFR), and *deferral* (decision to gather more information in order to determine the funding merit of the IFR under consideration).

<PI>Our primary source of data was direct (non-participant) observation of fifteen IFR panel meetings lasting between two and three and a half hours. All authors took part in data collection. Detailed notes were taken of conversations, sequences of actions, artifacts mobilized or referred to, and of processes of authoring and producing various texts, such as minutes and decision rationales. We observed judgments on a total of 140 IFR cases (69, 27, and 44 cases for X, Y, and Z respectively). We also had access to the documentation that accompanied each IFR case. Before each meeting, a pack of papers was circulated to all IFR panel members. This provided detailed information about each case (IFR requests) as well as records of all correspondence between the IFR panel and the requestor prior to the meeting. In most cases we had the opportunity to gather (and later compare) information about how a

decision outcome was gradually reached through discussion and debate (observational data) *and* how the same outcome and rationale for it was recorded officially.

<PI>We also conducted semi-structured interviews with the chairs of the three panels as well as with senior members of the three PCTs who interfaced with the IFR process (*N* = 11). These interviews helped us to understand better the role of the IFR panels, the relationship between IFRs and the core businesses of health authorities. Finally, and especially at later stages of our data collection, we gathered and reviewed policy documentation and other strategic documents in relation to the IFR process.

<PI>Data analysis was carried out collaboratively among the three authors using field notes, interim analytical summaries (Barley, 1990; Pettigrew, 1990), the transcripts of the interviews, and documents. Following recommendations made by Feldman and others (Feldman, 1995; Locke *et al*., 2008), we used an iterative approach to data analysis, moving back and forth between data and theoretical concepts, to identify plausible analytical categories. Interpretations were continually developed to reflect new incoming data. We thus began with open thematic interpretation of the data, which focused on the *work that went into arriving at IFR judgments* (our focal unit of analysis). To enhance this generative process of theme development, we conducted practice theory-inspired comparisons across IFR cases by focusing on activities, the performances and outcomes of these activities, and the mode through which such outcomes were reported and recognized by others (Sandberg and Tsoukas, 2011: 351). We adjusted our working themes periodically throughout our study to refine our account of judgment-making and conduct further data collection and analysis. Analysis was also enhanced by adopting a temporal bracketing strategy, i.e. analyzing the distinct phases of the process (Langley, 1999). In this we sought to understand better the temporal linkages across various activities and to explore how such temporal structuring was related to the way the moral grounding of judgments was progressively elaborated; i.e. when

and how IFR panel members gradually became confident that the moral dilemmas were resolved effectively.

<PI>When we felt that our account had reached theoretical saturation and was robust enough to be reported, we shared our findings with our participants via feedback sessions that were attended by all panel members at the three organizations we studied. The aim here was to increase the trustworthiness of our analytical accounts (Lincoln and Guba, 1985) and also to provide an opportunity to further enrich our descriptions of the crafting of IFR decisions. Finally, we held two seminars with clinical academic and policy experts, whose invaluable feedback enabled us to refine further our model of the accomplishment of moral judgments.

<H1>4. Findings: organizational accomplishments of moral judgments </H1>

<P>Every case confronted by IFR panels presents a dilemma: should a patient be granted funding for a requested treatment—not available to a population of patients with equal rights—where resources in the wider healthcare system are severely constrained? These circumstances call upon panel members to arrive at judgments by explicating their moral basis in a systematic fashion. The process undertaken thus aims at ensuring that all individuals in the population for which a PCT is responsible are treated on the same basis and that intentional or unintentional favoritism or discrimination is denounced. Our findings suggest that coping with the IFR funding dilemmas and arriving at a judgment entailed three inter-related and coherent bundles of activity: conforming to procedures, creating a plot and clinical story of the IFR case under consideration, and deliberating the merits of funding requests on the basis of fairness. Each of these activities constitutes separate "projects" (Schatzki, 2002: 73) comprising a number of tasks to be described in the following sections. The presence of different projects, each with its own horizon of practical intelligibility, required a shift, or turn, in the mode of engaging with the puzzle at hand, such that participants needed to switch between different practical registers during the process. It

should be emphasized, however, that while in our account the order of these projects appears to be temporally ordered, e.g. creating a story tends to precede deliberation of the merits of a case, most of the time there are overlaps, not a strict linear sequence.

<PI>These intermingled projects, tasks, and actions as a whole constitute the effortful organizational accomplishments through which moral judgments are exercised. In that sense, judgments are arrived at from flows and effortful ordering of material-discursive actions. This practice of making moral judgments is organized by *understandings of competent actions* throughout the entire process (which has a clear beginning and a desired end), *rules of appropriate engagement* with the funding dilemma at various stages, as well as an *overarching "teleoloaffective" structure* (a sense of how an unfolding trajectory of action produces desirable outcomes—i.e. moral judgments) (Schatzki, 2005, 2006). The background distinctions of the practice provide an orientation for practicing IFR panelists to seize and make sense of the moral puzzles they face. Table 12.1 summarizes the activities constituting the practice in and through which moral judgments are arrived at in the context of IFRs, structured around the activities and actors entailed and the artifacts mobilized. In the following sections, descriptions and analytical accounts of these activities are elaborated.

<COMP>– Please insert Table 12.1 near here –</COMP>

<H2>4.1 Conforming to procedural requirements </H2>

<P>The first coherent bundle of activities (or "project" in Schatzki's term) is ensuring that the process complies with procedural requirements. From the moment a request is received, one of the main concerns of IFR panels is to follow and comply with a number of procedural exigencies that are clearly outlined in the relevant official policies (as portrayed e.g. in Figure 12.1).

<COMP>- Please insert Figure 12.1 near here -</COMP>

<PI>While procedural concerns continue to operate throughout the decision process, they acquire special prominence when a dilemma initially presents itself. First, every communication with the requestor (e.g. emails and letters to and from the panel) is date stamped, and logged onto the IFR database. Acknowledgements of IFR receipts are sent usually within three working days, while each request is given a unique identifiable number. Creating and managing thoroughly IFR records is crucial not only to process a case, but also to comply with requirements of confidentiality, retention, and safe disposal of duplicate records.

<PI>Secondly, the IFR chair and officer must certify that the request is indeed "IFR" and thus falls within the official remit of the panel. Nadia (a pseudonym), the IFR officer at PCT Y, explains:

<EXT>I need to screen all requests, because in some cases the requested treatment is already available . . . or the request can easily be accepted/declined if the patient meets/does not meet eligibility criteria of our [clinical commissioning] policies . . . You need to know what [procedures, interventions] the organization already commissions. You don't want to discuss cases that shouldn't be discussed. </EXT>

<PI>IFR officers are required to know what commissioning policies exist and refer to them. For example, if an IFR is about bariatric surgery (weight loss interventional procedure), the relevant policy is a vital official document to triage a request and/or certify funding eligibility. Senior public health physicians very often become involved because they have the suitable expertise to triage more complicated clinical cases, or where there are borderline issues of eligibility; for example, when the wording of the clinical PCT policy can be interpreted in multiple ways. To be forwarded to the panel, a request needs to be certified as an *atypical* and possibly exceptional request, for which no existing commissioning arrangements exist.

<PI>Another key concern at this initial stage of the process is the organization of the IFR meetings and the creation of case documentation, which comprises the IFR form submitted by the requestor or his/her doctor, other relevant information (e.g. diagnostic test results, policies, and reports) as well as all recorded communication. Documentation constitutes *de facto* case evidence and must be printed and circulated for perusal by all panel members at least a week (usually two weeks) before the panel convenes. Often, a librarian is asked to conduct a search for published research (or other) evidence relating to the requested intervention. Any relevant research papers are attached to the voluminous pack of documents (not infrequently 150–200 pages long). This activity of evidence construction is key because an IFR "case" exists only by virtue of the compiled, written evidence.

<PI>Finally, conforming to procedures becomes salient again at the end of each IFR meeting, when the final decision is recorded. This entails creating a report of the decision, which needs to circulate beyond the meeting room. Adherence to procedures is very important for IFR panel members here, because they know that there is always potential for the "appeals or decision review" panel to scrutinize their decision process and launch an investigation into possible procedural shortcomings. Taken together, these activities "set the scene" and prepare the necessary ground for the real work that goes into coping with the funding-cum-moral dilemma posed by an IFR.

<H2>4.2 Creating a plot and turning IFR cases into plausible clinical stories</H2>

<P>Once a request is officially recognized as a "genuine" IFR, panel members switch register and attend to a second, related but qualitatively different practical project: organizing the available information into a coherent "story" that makes sense as a trajectory of clinical events and actions. Through this second and mainly discursive bundle of activities panel members attempt to order the documentation and case evidence so that some narrative order can be introduced and start to emerge. The submitted IFR request forms are usually

accompanied by rich contextual and historical information about the case (e.g. previous therapies, available standard treatments, local clinical procedures and protocols, specific treatment plans, etc.). This information provides the "raw data" for constructing a plausible story out of the disjointed pieces of evidence that are submitted to the IFR panel.

<PI>The search for plausible narrative organization of the existing information that rationalizes "what's going on in a situation" (Weick *et al*., 2005) entails a shift in the panel's mode of engagement with an IFR. During this activity, time, material causes, and concrete consequences enter into the discussion among panel members. Decision-makers, who in the previous project worried mostly about procedural soundness, now become preoccupied with conceptually shaping the case and imagining reasonable, plausible courses of how an IFR emerged in the first place. Key questions addressed during meetings are: "what is this request really about? How do we deal with this request?" The concerns for procedural issues do not go away but are bracketed while narrative rationality takes center stage (Bruner, 1991). In fact, the process of "emplotting" an IFR commences from the moment the request arrives on the desk of the IFR officer, who categorizes the IFR, gives it a specific name, and makes it a type of case—most commonly labeling it according to the requested intervention (e.g. IVF, bariatric surgery, acupuncture). In this sense, the process of creating a plot starts from the moment the IFR pack is received; hence conforming to procedures and giving a story-like shape to the data partially overlap.

<PI>The panel members seek to make sense of the patients' clinical conditions through creating a story before and during discussions at meetings. In most cases we observed, the discussions began with the IFR administrator verbally sharing his/her narrative of the case (which is also often attached as a short summary to the voluminous IFR documentation) with the rest of the panel. In the next extracts, for instance, we report how

Susan, the IFR officer at PCT X, introduced a case to the rest of the panel members during one of our observations:

<EXT>This is an ear correction surgery request . . . We received the pro-forma from the GP. Apparently, the patient has a congenital problem causing embarrassment for many years. The patient, born in 1958, is increasingly preoccupied by the problem and is always reluctant to show ears. The doctor says she is tearful when discussing the problem. There are no alternative treatments. The condition has a very high level of impact emotionally. (Excerpt from field notes)</*EXT*>

<P>As one can note, the information is already organized according to a sequence of events, one leading to the next—the basic form of a story (Garud *et al*., 2011). While the same information could be presented in other ways, for example, the tick box list that the IFR use to ascertain whether the right procedure is followed, here it is organized according to a narrative progression: exposition, tension, and climax awaiting resolution (to be provided by the IFR deliberation).

<PI>Summaries such as the above enable panel members to weave the different types of clinical data together into a sequence of events; the narrative, once constructed, prefigures a number of future series of events that the panel may then take into consideration. Transforming the voluminous IFR documentation into a coherent story is vital for practicing IFR panelists since this allows them to reduce the cognitive burden of retrieving, processing, and storing large amounts of information throughout the process.

<PI>These emerging "IFR stories" are used to test the emerging consensus in the group and to trial the validity of underlying interpretations. Stories are continually redrafted and, at times, abandoned in the effort to arrive at a judgment. Consider, for example, the following case. At a meeting at PCT Y, an IVF request was being discussed and most panel members were confidently arguing that the patient, while being at the margins of eligibility,

should not receive funding. While different members were in turn rehearsing the many good reasons why the case should be dismissed, Clara, a public health physician, was busy rereading the file focusing especially on the clinical details of the case. When it was her turn to speak, rather than commenting on the existing narrativized version of the case, she observed that the patient could in fact benefit from a different assisted reproductive procedure (cryopreservation) for which she would in fact meet the existing eligibility criteria. Her statement had a dramatic effect on the other members who all of a sudden started to "see" this additional possibility. The observation re-emplotted the story in a completely different way so that the resolution could be radically different: the case didn't need to be declined (as the patient was not meeting the criteria) since an alternative did exist. The previous way of creating a plot (the patient asked for something to which she was not clearly entitled) was thus swiftly abandoned for another (the patient asked for the wrong procedure). This collective redrafting of the IFR story altered the decision trajectory.

<PI>This short vignette illustrates that giving narrative order to the existing information is a collective activity carried out through discursive and material tasks. The collective work of narrative construction and testing is highly collaborative, as IFR panel members attend to different aspects of the vast amount of information provided in the case pack. This aspect of the process closely resembles the joint sensemaking process often observed in other medical contexts (Faraj and Xiao, 2006).

<PI>Creating a narrative is a critical "project" (Schatzki, 2002) in the practice of arriving at IFR judgments. The members of the IFR panel share and value a sense of when a good clinical IFR story has been constructed and when not. They recognize the extensive collaborative discussion among each other as an "internal good", a prerequisite for collectively constructing a good story and effectively arriving at judgments. If this "project" of narrativizing does not work out satisfactorily, the practice may well be stopped. Quite

frequently, for example, creating a coherent plot is problematic because crucial information about the case is missing (e.g. information about the treatment options tried previously by patients, results of specific diagnostic tests, and so forth). In these cases, IFR members usually try, first, to use their own personal experiences, presumptions, intuitions, and stereotypes to "fill in gaps" in view of creating a plausible explanatory narrative. Very often, however, members quickly agree that the gaps are too big and the inferences difficult to corroborate (often wondering: "how can we be sure?"). In such instances the emerging and provisional narrative is simply abandoned and the lack of information results in a judgment being deferred until the necessary information is obtained so that the "project" can be completed.

<PI>To summarize, from the moment an IFR is received, IFR panels work on carrying out two inter-related "projects": ensuring that the process complies with the existing procedural requirements; and organizing the case information into a plausible and coherent plot or story that members of the panel collectively draft. While both of these projects are critical achievements, still more work is needed to make a judgment. Arriving at a judgment requires, in addition, a third even more important "project" that is guided by still a different set of teleologaffective structures, rules, and ends (Schatzki, 2002). This involves deliberating the merits of the IFR request—i.e. anchoring the interpretation of the case to something that transcends the local story created by a panel. Only once this further project is achieved can collective consensus/judgment be reached.

<H2>4.3 Deliberating alternatives on moral grounds</H2>

<P>Deliberating the funding merits of an IFR case is accomplished in such a way that a concluding decision (to approve or decline funding) can be found legitimate within, and more critically beyond, the organization. The key concern is to explicate the reasoning behind deliberation to ostensibly prevent public criticism and shield the organization from reputational risks (in case of a decision being openly challenged). For instance, during

meetings we often heard panel members airing their concerns: "How do we sell this [decision, rationale] to the public?", "Will the public find logic in our argument?", "I am more than happy to face the public and explain our reasons for this [decision to decline]".

<PI>In our context, this was achieved mainly by anchoring the local deliberation to an explicitly defined *model of fairness*.[vi] The model of fairness is described in "ethical IFR frameworks" in all organizations. These documents explicitly and formally state, in a strictly normative tone, the moral principles that should guide the crafting of judgments on IFRs. Figure 12.2 summarizes the key fairness principles used in the three organizations we observed.

<COMP> Please insert Figure 12.2 near here-</COMP>

<PI>The ethical frameworks provide a structure for discussions and a means of expressing moral reasons behind the arrived-at judgments. Further, each of the principles or axioms comprising the framework is regarded as "a basic truth or a general law or doctrine that is used as a basis of reasoning" (PCT Y IFR framework). For IFR panel members the principles are conceived as the conditions/constraints that enable distinctions between a *valid* and *legitimate* judgment and an invalid/illegitimate one. Through establishing a traceable chain of references both to general principles and prior decisions, IFR decision-makers are confident that they can demonstrate the moral robustness of their judgments. That is, such references entail an explicit appeal to a priori accepted and recognizable as valid understandings of fairness, for example, that the health rights of all individuals are equal.

<PI>Adherence to fairness with the aim to increase the strength of an argument cannot, however, be achieved by way of simply stating it. IFR panel members know that they need to *demonstrate* how the principles behind the framework/model are fully embraced. This process is an effortful accomplishment—hard work—which our analysis suggests involves specific argumentative moves and management of emotions (neutralization, to be more

precise) and is carried out through a "democratic debate" among all IFR panel members (Abelson *et al*., 2003). Members are, in fact, fully aware that their (collective) judgment needs to be *provably* grounded in recognizable criteria of fairness to be included in the final "decision" to approve or decline the IFR. This further bundle of activity, which is underpinned by yet a different set of pragmatic concerns (this time oriented toward anticipating future challenges), looks roughly as follows.

<PI>First, the panel members seek to make a specific IFR case comparable with others by erasing all individual characteristics and reducing the case to a member of the class of patients with the same objective condition (such as "a patient lower back pain requesting acupuncture"). Cases are examined in terms of demographic characteristics—the patient's age, gender, clinical condition, and properties (e.g. Body Mass Index, co-morbidities)—and in relation to the intervention requested (e.g. bariatric surgery, cancer drug). In many ways, this amounts to "sanitizing" the clinical plot of the case so that all the personal and emotional elements introduced by the patient's story are now neutralized in the name of fairness. For example, the request for "ear correction" summarized by Susan was subsequently treated as a request falling under the auspices of the "aesthetic policy". The patient, who was worrying about her ears, was recognized as *an undifferentiated member* of a group of women with aesthetic needs. The IFR panel members were in agreement that, prior to deliberating the merits of the IFR case, the requestor and all other patients to whom the aesthetic policy applied should be identified as equivalent. In this way, they were confident that an important principle, namely judging IFR cases in terms of fairness, was put into practice. The materiality of the meetings also equip them with the resources to *detach themselves emotionally*: they deliberate cases in a nicely furnished meeting room with comfortable chairs and by using "cold" objects—documents and forms, which do not talk and hardly evoke human feelings.

<PI>Furthermore, panel members submit the emerging decision alternatives to a number of "tests" (in the language of panel members). Through the open collective cross-examination of the merits of different outcomes the decision-makers seek to estimate and evaluate the future impact of alternatives on explicit grounds. These tests, however, are much more than simple thought experiments. They involve the mobilization of multiple resources (e.g. requestors' abstract characteristics, patient groups, clinical nomenclatures, clinical evidence, etc.), the manipulation of a variety of material objects (forms, articles, documents, all circulated in the room, scrutinized, scribbled upon, etc.) and a substantive amount of interactional and conversational work (i.e. discussions). Testing the strength of the emerging arguments to ensure these cannot be regarded as "subjective," "irrational," or mere rhetoric is a pragmatic endeavor and achievement (Boltanski and Thévenot, 2006). At the same time, this activity appears to be as emotionally burdensome as that of sorting out and ranking objects of various sizes and forms.

<PI>Four types of such tests are routinely carried out: the *rarity test*, which assesses whether a patient can be defined as remarkably different from the rest of the population; the *exceptionality test,* which probes whether the patient has "an exceptional ability to benefit from an intervention"; the *policy test*, which examines whether the organization already has a policy which could be applied to the case under consideration; and the *clinical effectiveness test,* which aims to determine whether the requested intervention will actually "work" on the patient. Not all tests are carried out in all cases, as often the policy "takes care" of this (if a policy is applicable for a requested treatment, the rarity and clinical effectiveness tests are usually unnecessary). Importantly, making a judgment *without testing*—i.e. without taking the demands of fairness seriously—is considered unacceptable for the "project's ends." To arrive at a moral judgment, IFR panel members feel that they have to *suppress their compassion* or emotions. This in turn requires a specific practice. Consider the following example:

<EXT>A patient has asked for a gastric band although the body mass index is relatively not that bad. The panel members quickly decide that the request has been put forward for cosmetic and not clinical reasons. The Chair asks confirmation about what to write on the letter. They all agree that the formulation should be "non-eligible within the existing criteria". When asked why they discuss such cases that seem to be so straightforward (to the participants), the Chair commented that "we need to discuss them anyway, as otherwise this would not be fair to the patient". (Excerpt from field notes)</EXT>

<P>The Chair's words suggest that such practice, when conducted with care and attention, is able to neutralize the emotional reactions of the group, which may contaminate the virtues of their practice.[vii]

<PI>Conducting these tests, and weighing the merits of decision alternatives against the exposed criteria of fairness, is far from straightforward. For example, in the case below, and after clearing the "exceptionality test", the IFR panel experiences difficulties in conducting the test of "clinical effectiveness":

<EXT>The Public health consultant is asked to comment on whether the requested intervention, which has just been recognized as legitimate (i.e., exceptional) is also worth paying for. Before responding the doctor consults two documents in the patient's file; she then glances at an article on the table. She pauses to think and then finally speaks "well . . . this patient seems good at up taking . . . [and] there is some evidence of effectiveness, [albeit] not amazing . . . Hum . . . The [health] outcome measure is stabilization [of condition]. There is limited evidence of survival though . . . I don't think there is enough evidence to fund it . . ." The Chair is quick to add: "we are in the realm of research, not mainstream treatment . . . For me it is no [i.e. decline]" . . . The primary care doctor, still looking at the documents, concurs: "there

is no evidence of effectiveness . . . That's the 'rule of rescue', which does not apply here. There is no hard evidence, no . . ." (Excerpt from field notes)</EXT>

<P>Because the available scientific evidence does not clearly "show" whether the treatment for the general type of condition, to which the patient is ascribed, is effective or not, the case is rejected (the clinical effectiveness test failed). This case also illustrates the prominent role given to objects in the process. Without "objective" evidence, arguments could be discounted as "subjective" and, therefore, illegitimate. Objects—in the form of articles, documents, or written rules—thus help IFR decision-makers to *demonstrably* mobilize the model's principles, and allow the collective deliberation to become object-driven. Objects equip actors in their effort to enter into a context-free mode of consciousness (Tsoukas, 2010), i.e. detaching themselves from the rich, emotionally laden descriptions of a case and consider the general properties of IFRs *in order to* apply judiciously universal principles of fairness.

<PI>In sum, arriving at a moral judgment requires panel members to dialogically and practically "satisfy" the principles of fairness. Warranting fairness and/or preventing any injustice requires work of testing and retaining apathy towards the IFR story by enrolling a variety of resources and objects. IFR panel members strive to demonstrate to themselves, and to possible others (the public, the patient, the courts, etc.), that their judgments are anchored in fairness—the antecedent authority that grants the outcome of their deliberations moral legitimacy—rather than to idiosyncratic, group-specific interpretations.[viii]

<PI>The "project" of deliberating, however, is still not completed and a third task is necessary. The judgment needs to be translated into an unambiguous, formal report, which acclaims the objectivity of the conclusions, seals the case, and pre-emptively defends the deliberation, in text, against attempts to "reopen" it in the future. This in turn requires a further skilled practice: writing the IFR report (often in the form of an official letter sent to

the patient and his/her doctor). Consider, for example, the following written report prepared after PCT Z panel members decided to decline funding for an IVF request:

<EXT>In view of our current IVF Policy statement, section 1.2: "In case where a cycle is abandoned, for whatever reason, after the initiation of ovarian stimulation, the patient will not be eligible to start another NHS-funded cycle". Therefore, the patient does not meet criteria; there is no evidence of exceptional clinical circumstances. Funding is refused. (Extracted from official minutes)</EXT>

<PI>In the report all traces of both the "IFR story" and the discussion that led to the judgment have been carefully erased. The report makes explicit its "objective grounding" by explicitly anchoring the decision to evidence. The use of a passive tense helps to emphasize the objectivity of the decision. The only reference to the sheer amount of work behind this seemingly "yes/no" decision points to the test conducted by the panel's members. This too is a skilled piece of writing practice. Displaying the nature of the test, and making the testing process transparent, is a device to assure the readers that the "facts" *could* be easily reconstituted. The calculation of fairness and evidence are "plain" for all to see and this makes the argument stronger. This is observed in all IFR decision records we examined.

<PI>Through the use of these and other discursive tactics, the report (and reporter) provides clear justification that the common good—fairness among the population of individuals—is demonstrably safeguarded. Funding a "non-exceptional" case (the new quality outcome of the test), for instance, would cause discrimination because the requestor would illegitimately be treated more favorably than other equal members of their patient group. This reporting practice, not dissimilar to that of judges writing sentences after a trial, is part and parcel of the practice of arriving at a moral judgment. It offers reassurance that, as the decision travels across time and space (i.e. reaches the requestor and/or his/her physician, the review panel, the press, or even the court), criticism can be prevented in case of an appeal.

The text is thus self-sealing and constitutes the first line of defense if, or when, a case is reopened.

<H1>5. Concluding remarks</H1>

<P>Our main aim in this chapter was to understand how organizations respond to recurrently emerging moral dilemmas in a systematic manner. We have suggested that much is to be gained if we conceive this response in terms of judgments arrived at through an organized assemblage of practices. In situations such as those created by IFRs moral judgments do not just happen through pure cognitive processes; rather they are accomplished through effortful discursive and material work. Using the theoretical apparatus of practice theory (Schatzki, 2002, 2005; Nicolini, 2012) we described such work in terms of three recurrent and intertwined sets of organized activities: conforming to procedural requirements, turning the IFR case into a plausible clinical story, and deliberating among alternatives through testing and emotional neutralization. Each of these sets of activities (that we called "projects", following Schatzki, 2002) was guided by a particular set of ends and comprised a set of tasks and actions. It was through these projects and tools that it was possible to arrive at judgments that were ostensibly "moral", publicly justifiable, and demonstrably fair in relation to a collectively recognized model of fairness. Indeed, the desire to accomplish fair and publicly defensible judgments constituted the central concern that organized the three projects that together constituted the empirically observable practice of making IFR decisions (Schatzki, 2002). Table 12.2 summarizes these findings in an analytical representation of the practice of arriving at IFR judgments.

<COMP>Table 12.2 near here -</COMP>

<PI>While our account aligns well with previous literature that describes making judgments as drawing distinctions (Tsoukas, 2009), our study indicates that, in organizational situations, such as in the case of IFRs, the distinction-making process emerges as a result of

skillful organizational work. From this perspective, then, judgment is something that is collectively "exercised" in the literal sense of the word. Being sensitive to a plurality of humans (the IFR panel members, the patient, and his/her doctor) and non-humans (the ethical framework, the submitted evidence, the research articles, and policies) was a specific form of labor and the result of an emerging arrangement of people and tools. Our research thus draws attention to the usually invisible work that allows moral judgments to be accomplished. It suggests that making a distinction about what is right or wrong when facing a perplexing issue may become an organizational process and achievement.

<PI>Our findings also build upon some of the basic tenets of ethnomethodology. Our study substantiates the traditional ethnomethodological argument that accountability and accounts are both constitutive and continuously exhibited properties of ordinary activities, and that such accounts are reflexively involved in the production of conducts. Indeed, IFR panels constitute a particularly favorable site where the living nature of accounts and the labor necessary to make judgments morally valid becomes visible. As we have seen, producing recurrent moral judgments in organizational settings requires that members make explicit the procedures for making those decisions accountable, something that we do not normally do in our daily activities. In other terms, IFR members do all the time what in normal life we do, only in exceptional circumstances. Contrary to the received ethnomethodological wisdom, however, our study suggests that such accomplishment cannot be conceived of only as a local achievement or one accomplished using only local resources. Rather, our study suggests that IFR decision-makers work hard to connect what is local and contingent, i.e. the specifics of a request, with other authoritative and durable resources, such as the model of fairness (inscribed in ethical frameworks). The model constitutes an external anchor that is mobilized in order to scaffold the judgment and reinforce the strength and robustness of the account. As our findings suggest, the socially recognizable moral value of the judgment depends in part on

the quality of the connections established between different pieces of evidence and higher order principles that constitute sources of external validity.

<PI>In a way, our study generalizes, but also "complexifies" the tenets of pragmatic sociology discussed earlier (Boltanski and Thévenot, 2006). In line with pragmatic sociology we found that moral judgments, while being inherently local, precarious, and dynamic are arrived at by mobilizing abstract principles that are believed to be valid over and beyond the local scene of action; and that ostensibly guarantee the making of generally legitimate judgments. In our case, for example, IFR judgments were always made and justified in relation to official discourses of fairness, which panel members used to *pursue* a kind of "universalisation" of their judgments (Boltanksi and Thévenot, 2000). What our study adds is that members were able to craft judgments anchored to general understandings of the "common good" (in our case, fairness)—i.e. accomplish the deliberation "project"—*only in conjunction with other "projects"*. In this sense our study suggests that the relationship between local judgments and trans-local conventions described by pragmatic sociology requires multiple "layers of work"; a plurality of intertwined "projects" (Schatzki, 2002). While actors construct arrangements that demonstrate just how general conventions of the common good have been satisfied—i.e. arrangements that attest to the "moral soundness" of judgments made on IFRS—they could only do so if all projects of the practice of IFR considerations were accomplished.

<PI>More broadly, our chapter responds to recent calls to develop process theory that is ecological, rather than analytical in its intention (Shotter and Tsoukas, 2011b). Ecological theory invites us to "move away from concern with causal inferences exerted on us on the past, toward a concern with the open ended-ness of interactions we are involved in and how our *anticipations* of the future shape our perceptions and actions in our present circumstances. More importantly, such a switch entails a move away from a concern the *universal* problem of

our relation to our world, to a concern with understanding our *local* situation within it" (Shotter and Tsoukas, 2011b: 346; emphasis in original). Ecological theory thus invites researchers to "delve into the local" and attend seriously to (sociomaterial) relationships. We certainly try to do this (if not at the fine-grained level of utterances preferred by some). However, our research reveals how these local interactional accomplishments are performed within, and through, a broader and more durable set of conventions inscribed in the model of fairness. This model of fairness takes into account the wider group of non-present actors through the intermediary of material artifacts. Note that we are not saying that the model of fairness is a "contextual factor" that shapes or directs judgment (i.e. that sits apart from the local situation). Nor is it the case that actors are just following "rules" (every IFR case is unique, after all). Rather, this broader model of fairness, which is brought alive and mobilized interactionally, is intricately part of, and woven into, the judgment-making process and projects that it entails. It also, however, sets boundaries around which judgments are considered plausible and legitimate (and why) at particular points in time.

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Notes

[ii] It should be noted, though, that the moral dilemma may not be perceptible; the clinician may have no clue or may not be fully aware of the consequences of his/her reactions. That's why, it is argued, moral education is important for business managers (Holt, 2006; Tsoukas, 2004; Bazermann and Gino, 2012).

[iii] We do recognize that there are other important streams, with which we do not engage here, primarily because our interest is in the situated practical accomplishments of judgements and due to space limitations.

[iv] For propositions inspired by feminist theorist Gilligan, see Lawrence and Maitlis (2012).

[v] Often business organizations are too easily conflated with the Aristotelian *polis*. This is regarded as one important weakness in recent applications of MacIntyre in organization studies (Moore, 2012).

[vi] The organizations we observed also carried out economic evaluations, i.e. "cost effectiveness" and "affordability" tests. We omit the description of this part of the process partly because of issues of space but also because during deliberations economic factors emerged as less important and concerns for fairness seemed to prevail.

[vii] This imperative is also clearly explained in national policy documents: "To give in to the impulse to 'do something' can result in inconsistent and unfair decision making because agreed principles and policies are set aside *in order to meet the needs* of the decision maker (to feel good, avoid feeling bad, unpleasantness or reduce risk)". (NHS-Confederation, 2009: 6; emphasis in original)

[viii] We do not suggest that because IFR decision-makers can claim that their judgments and tests are *demonstrably* "objective", individual and group interpretations do not enter the process or do not matter. Indeed, our research shows that demonstrating adherence to the model of fairness is *situated work,* which is necessarily carried out by specific actors/groups in local situations.