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Organizational responses to multiple logics: Diversity, identity and the professional service firm☆

Fiona Anderson-Gough [a], Carla Edgley [b, *], Keith Robson [c], Nina Sharma [b]

[a] Warwick Business School, UK
[b] Cardiff Business School, UK
[c] HEC, Paris, France

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ABSTRACT

This paper is located within the research problematic of multiple logics with reference to professional service firms (PSFs), and in particular audit firms. Within this multi-logic ("hybrid") and complex organization, we are specifically concerned with the impacts of new institutional logics that reflect social and political movements - in this case diversity legislation - and how these new logics are absorbed and managed within the organizations' structures and practices. Based upon a study of large and medium sized audit firms in the UK, we consider the organizational responses to the demands for improved diversity among firm members, especially the senior elite, in the context of the passing of the Equality Act, 2010, and subsequent legislation which both consolidated and extended UK laws on discrimination. Our study indicates how such organizational sites have value for demonstrating how the conflict between logics shifts its terms of reference. While most of the conflict between logics of commercialism and professionalism has been successfully managed through mechanisms of hybridization, we bring to the fore how the struggles between ideas about merit and diversity in professional evaluation processes and practices are more intractable. Our work contributes to an understanding of both the dependencies (*blending*) and co-existences (*separation*) that can exist between diversity, commercial and professional logics of practice in multi-logic organizations. We further highlight the role of *identity scripts* that shape how individuals situationally *demarcate* their identities as they struggle with the demands for diversity that challenge dominant logics.

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1. Introduction

> "So, everything really, whenever you're asking for anything, everything needs to be put forward with a 'business case' and we've gone on it from the tack of LGBT clients, they're *a massive untouched resource*, and to them it can provide networking opportunities," (Annie, Senior Administrator, female, MediumFirm; our emphasis added).

> "So, I'm worried that if I go (for promotion) - and the boys have sort of said this as well - I'm like, 'I don't want to get promoted because I'm a woman,'" (Andrea, Manager, female, BigFirm).

The quotations above derive from interviews conducted with audit professionals in the context of the impact of the introduction of the UK Equality Act, 2010 and subsequent legislation (Enterprise and Regulatory Reform Act, 2013 and the Equality Acts 2013) which consolidated and extended UK laws on discrimination. The 2010 Act followed the publication of governmental enquiries into the "access to the professions" (Milburn Report, 2009).[1] The Milburn Report, and others (PARN, 2009), showed professional audit firms

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* Corresponding author.
E-mail address: EdgleyCR@cardiff.ac.uk (C. Edgley).

[1] Professional service firms in the UK comply with this employment law to "prohibit victimisation", "eliminate discrimination and other prohibited conduct", and "create equality of opportunity" (Equality Act, 2010: Introduction).

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to be highly unrepresentative of wider society in terms of gender, ethnicity, class and other social group characteristics,[2] particularly at senior levels of the hierarchy (Edgley, Sharma & Anderson-Gough, 2016; Edgley, Sharma, Anderson-Gough, & Robson, 2017). The research reported in this paper is centrally concerned with the organizational responses of audit firms to diversity issues raised by the legislation.

Commenting upon recent changes within her firm, the quotation from Annie speaks of the commercial rationales (the "business case") behind new professional practices responding to a diversity logic and how LGBT (Lesbian, Gay, Bisexual, Transgender) clients (an "untouched resource") and networks are seen to offer new business opportunities. In contrast, Andrea, reporting her concerns about what "the boys", the dominant gender grouping in the firm, might think, expresses anxiety about the impact of responses to the diversity agenda upon the firm's professional evaluation processes and how they may affect her standing in the firm.

In different ways, these quotations foreshadow a number of the key themes of our paper, which is embedded within what has become known as the Institutional Logics Perspective (ILP: Thornton, Ocasio, & Lounsbury, 2012; Friedland & Alford, 1991). Our research analyses the subtle and shifting ways in which complex ('hybrid logic') organizations enact and internalise external demands for change. Annie and Andrea's observations suggest a little of how a societal logic (of diversity) can interact in complex ways with existing logics in audit firms, as a site where a stable combination of professional and commercial identities and logics of practice has long held sway (Thornton, Jones, & Kury, 2005; Hanlon, 1994).

Since Kraatz and Block's (2008) outline of the problematic of institutional pluralism, the literature on complex organizations has moved quickly towards discussions of organizational forms with multiple institutional logics (Friedland & Alford, 1991; Jay, 2013), often referred to as "hybrid organizations" (Battilana, Besharov, & Mitzinneck, 2017: 128). Such studies explore the multiple rationales with which such organizations contend (Pache & Santos, 2010) and the innovative ways through which organizations attempt to manage the different logics that they practice (Pache & Santos, 2013).[3] Turning to professional service firms, many studies have shown that there has been relative stability to professional service firms' groundings within commercial and professional logics (Cooper & Robson, 2006; Hanlon, 1994). Our study, however, is of their organizational responses to a societal logic that, though not entirely new, is relatively new to the firms, which we call the institutional logic of diversity. Such external demands place complex challenges on organizations already operating with multiple embedded logics.

Many organizations operate in an environment holding, as self-evident, that inequality and diversity should be addressed. In the UK, for example, the Royal Family, a hereditary monarchy, considers it important to publicise its diversity and inclusiveness policies (Hyde, 2021). We propose that institutional theory can assist in working out the organizational challenges posed by such societal changes; the pressures for greater diversity can be understood as a logic, with the myriad discursive and non-discursive practices which logics entail. Diversity presents itself as an additional logic to which organizations may respond and absorb in different ways. Previous research in institutional theory offers insights into the organizational management of complexity and change in relation to multiple logics that are helpful in working out where, why and how diversity is welcomed, resisted or in tension in organizations (Battilana et al., 2017; Battilana & Lee, 2014; Besharov & Mitzinneck, 2020).

Building partly upon the work of Smets, Jarzabkowski, Burke, and Spee (2015) and Pache and Santos (2010; 2013), we develop an overview of the responses through which audit firms, as hybrid organizations that already show the presence of multiple logics, variously process and innovate organizational practices in order to manage new institutional demands. A key contribution is not to 'discover' another example of institutional complexity but to suggest that the "site" of conflict about institutional values and logics has shifted its terms of reference.[4] Within a complex organization we are specifically concerned with new institutional logics that reflect social and political movements - in this case diversity legislation - and how these new logics are absorbed and managed within the organizations' structures and practices (Battilana et al., 2017; Besharov & Mitzinneck, 2020). We frame part of our analysis of responses to diversity logics within previously identified categories of hybridising relations between logics and affirm relations of segmenting and blending among logics in complex organizations (Smets et al., 2015; Smets & Jarzabrowski, 2013). However, we explore instances where neither organizational segmentation nor blending is the response, but rather a form of 'denial' rooted in a cognitive separation among individual identities (Pache & Thornton, 2020: 47).

From this 'denial', we develop the concept of 'cognitive demarcation' to explore how individuals' identities are demarcated by particular organizational context and by specific identity scripts that shape cognition (Bévort & Suddaby, 2016).[5] Here, individuals bring their particular identities to specific situations and practices but separate other identity scripts from cognition. In this context, the blending or the development of new organizational practices in response to emergent institutional logics of diversity can seem intractable, and, in certain ways, "unthinkable", even to those individuals whose situation the new logics are intended to assist.

In the next section we theorise our framing of the multiple institutional logics' literature, and our focus upon the segmentation, blending and demarcation of institutional identities and practices. This is followed by an overview of professional identity and the dominant logics of practice in professional audit firms, and the challenges of logics of diversity. After a discussion of the research methods, the empirical sections consider the relationships between the logic of diversity and the professional and commercial logics of practice in audit firms. This is followed by a discussion and conclusion.

2. Institutional logics and complex organizations: hybridity relations among logics and identities

Our theorisation is founded upon the institutionalist literature on organizational complexity (Kraatz & Block, 2008). In the section below, we relate the problematic of multiple institutional logics and identities, highlighting the focus upon kinds of 'managed hybridity' (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury,

[2] The proposition that such social groups face obstacles to their advancement in professional audit firms (and other professional sites) is commonplace (Annisette & Trivedi, 2013: Edgley et al., 2016; Edgley, Sharma, Anderson-Gough, & Robson, 2017).

[3] We have studies of dual logics and their relationships in charitable organizations (Battilana & Dorado, 2010; Pache & Santos, 2013), biotechnology firms (DiVito, 2012), and business incubators (Tracey, Dalpiaz, & Phillips, 2018).

[4] We are grateful for a helpful editorial suggestion that this point warrants emphasis.

[5] The concept of 'cognitive demarcation' we develop is quite distinct from Smets et al., (2015) and their identification of processes of 'demarcating'. The latter, Smets et al., (2015) record as a specific form of segmenting where a dominant logic is explicitly resisted by organizational sub-groups.

2011; Pache & Santos, 2010; Bévort & Suddaby, 2016) in the studies of the modern professional service firm (Noordegraaf, 2011, 2015, 2016). The following section outlines a theorisation of the institutional logic of diversity that professional (and other) firms have responded to in the wake of the 2010 Equality Act in the UK.

2.1. Multiple institutional logics and the management of hybridity

Although the concept of 'organizational complexity' has a long history in organizational studies (see the review in Kraatz & Block, 2008), one of the most dominant forms of theorisation in recent times has come from studies of institutional logics of practice: the Institutional Logics Perspective (Thornton et al., 2012). Early organizational complexity work in institutional theory focussed upon decoupling as the ideal typification of a problem of organizational and institutional complexity: organizations were considered to endorse certain practices symbolically, while enacting others that aligned more with their operational and functional requirements (Meyer & Rowan, 1977; Scott, 2008). Oliver (1991) furthered understanding of the alignment of internal logics and external demands by positing the role of strategic choice and resource dependency. Rather than 'decouple', Oliver suggested that organizations could also acquiesce, compromise, avoid, manipulate or defy institutional demands that conflicted with their strategic choices and resource constraints (Oliver, 1991). The problematic developed further with research into organizations operating in other situations of complexity (Kraatz & Block, 2008; Thornton et al., 2012). Following Friedland & Alford's seminal articulation of societal/institutional logics of practice, this problematic has become recognised as the problem of organizations with multiple institutional logics.

Institutional logics are societal rationales constituted by socially constructed patterns of activities, beliefs, norms, that form individual subjects' identities and establish stable arrangements guiding individuals' cognition within and beyond organizations (Thornton et al., 2012: 36).[6] Institutional logics of practice differ according to their sources of legitimacy (such as faith, market position, or expertise), authority (professional association, patriarchy, organizational hierarchy), bases of norms (conceptions of self-interest, rules of citizenship, occupational norms of employment) and sources of self-identity (social or economic class, professional reputation, bureaucratic role, community). Identities within logics form the sense of 'self' and the perceptions that individuals hold about their belonging or 'oneness' with a particular grouping, such as family or profession (Thornton et al., 2012: 79). Institutional logics of practice suggest that behaviour in situations is embedded, meaning that individuals have agency, but that agency is subject to self-constraints, including, though not exclusively, one's identity and what a particular person considers appropriate or as 'in being' with such a person. Thence, identities form a significant role in the structured regularities of cognitive processes that shape and bound reasoning (DiMaggio & Zukin, 1990).

In contexts of multiple institutional logics, organizational actors may either be bounded in terms of their identification with specific individual logics (Friedland & Alford, 1991) or may embrace arrangements embodying multiple logics within the organization - perhaps, in the face of competing (Marquis & Lounsbury, 2007) or conflicting (Greenwood et al., 2011) institutional referents (Battilana, Sengul, Pache, & Model, 2015; Haveman & Rao, 2006; Pache & Santos, 2010). 'Hybridity' is the key term for the study of organizational institutionalism where the organizational arrangements and relations between multiple institutional logics of practice are complex (Battilana et al., 2017). From early work identifying the *antecedents* of hybridity (external antecedents, such as regulation or resource dependency, Christensen & Laegrid, 2011, or internal, such as composition of organizational actors, Glynn, 2000), research has shifted towards the study of the *challenges* of and the *responses* to hybridity. Many such studies have tended to examine relations between two logics practiced by organizations (Battilana et al., 2017).

Organizations with hybrid logics potentially face problems of internal tensions or conflict (Besharov & Smith, 2014) and much hybridity research has evolved to explore the challenges and responses to multiple logics. Pache and Santos (2010) developed a model that attempted to explain and predict how organizations might respond according to their 'internal representation' of logics (see also Pache & Santos, 2021). In a context in which different groups of organizational actors show allegiance to contrasting logics, Reay & Hinings (2005) noted the role of organizational separation, between 'business' and 'medical' logics, in the structural segregation of managers and clinicians. In so doing, possible tensions and disagreements between each group are loosely coupled through *segmentation* (Orton & Weick, 1990) or shifted towards new organizational spaces that can enable encounters for negotiation and mediation (Battilana et al., 2015; Perkmann, McKelvey, & Phillips, 2019).

Organizations can also leverage complementarities by the structural *combining* of logics of practice. For example, Pache and Santos (2013) reveal the role of merging or blending logics throughout the organization by strategies of *selectively* coupling practices. Other researchers have shown how combining logics of, for example, banking and development (Battilana & Dorado, 2010), or science and healthcare (Dunn, 2006; Dunn & Jones, 2010) is partly achieved through the anticipatory socialisation of recruitment processes. Through recruitment and other means of socialisation, organizational actors are observed to re-shape their identities in ways that blend multiple logics. While this raises issues as to *which* practices can be successfully blended, others have noted that responses to hybridity can differ according to the centrality of the logic or logics to the organization, or the extent to which they are matters of end-goals or means (Pache & Santos, 2010) or where accounting for innovation involves compromises (Casarin, 2022).

2.2. The structural management of multiple logics and its limits

Many studies, with few exceptions, have focused on the particular mechanisms by which organizations choose to 'manage' hybridity, namely: structural separation: *partitioning* or *segmenting*, and structural combining: *bridging* or *blending*. In so doing logics are either kept separate or are arranged by a blending or rapprochement in arrangements that help lessen points of tension or conflict and strengthen common or complementary purposes and practices. Such work has highlighted how multiple logics interact so as to maintain the organizational coalition, while leveraging the benefits of different logics of practice and mitigating the potential for competition or conflict (Battilana et al., 2017).

Such insights are certainly found in the case of professional service firms and the logic of diversity. In our findings, we explore where, how and why such structural management responses occur. However, our case study explores where and why certain areas of practice show little evidence of new segmented practices and how tensions between logics of practice inhibit attempts at blending new logics. We focus upon individuals' identities and identity scripts instantiated within logics and suggest that multiple logics

[6] Among the classic examples of societal institutional logics are the family, the state, corporations, markets and professions (Friedland & Alford, 1991), though the concept of institutional logics has since been further extended to embrace other societal rationales (DiMaggio & Mullen, 2000; Thornton et al., 2012).

might co-exist in relations through mechanisms that are better characterised by a cognitive 'demarcation' between individuals' identities that limits, resists or excludes their combining - despite intentions. While much of the research on identity in institutional theory has been confined to the establishment of new roles in occupational identities (Goodrick & Reay, 2010, 2011; Martin, Bushfield, Siebert, & Howieson, 2020), the management of identities in institutional change (Rao, Monin, & Durand, 2003; Reay, Goodrick, Waldorff, & Casebeer, 2017) or the role of socialisation, such as Battilana & Dorado (2010), our focus is upon the organizational actors' identity scripts and the contextual interpretation of appropriate logics and identities in practices.

We build upon Bévort and Suddaby (2016) who suggest that the potential for "competing logics" and their blending or conflict depends upon organizational actors' interpretation of "identity scripts", a development of Barley and Tolbert's concept of actor scripts (1997).

> "Our analysis demonstrates an important but understudied role for individual subjectivity and individual interpretation in processes of institutional enactment. Specifically, we observe a process by which macro-institutional templates are first internalized as extensions of individual actors' identity and then enacted in broader identity scripts throughout the organization and at increasingly higher levels of analysis. Similarly, we also observe a high degree of individual agency in how these scripts are performed". (Bévort & Suddaby, 2016: 34).

The role of scripts and scripting, in shaping how identity and their tensions are mediated, is a valuable insight and central to our focus upon how organizational actors may deny, look past or be unable to acknowledge identity tensions in particular organizational practices (Pache & Thornton, 2020). Barley and Tolbert (1997: 98) describe actor scripts as "observable, recurrent activities and patterns of interaction, characteristic of a particular setting". They intended the notion of scripts to highlight the role of cognitive frames in processes of interpreting and practicing ("enacting") institutional logics (Barley & Tolbert, 1997: 101; Bévort & Suddaby, 2016: 21), but to emphasise scripts as 'behavioural regularities' not just mental models. Socialisation practices can create a *situated* hierarchy that creates an 'overwriting' of some identity scripts that are tied to particular institutional logics of practice by other scripts. The effect of this serves to bound and resist the spread of new logics as organizational actors cognitively demarcate an existing logic and identity script in specific organizational practices despite intentional efforts to blend logics. Hence, a blending with another logic does not occur (March & Olsen, 1989) but remains in tension but with little overt conflict. As Barley & Tolbert note:

> "Enacting a script *may or may not entail conscious choice or an awareness of alternatives.* If actors recognize that they are following a script, they will often offer a standard rationale for doing so (e.g., "accounting needs this information"; "creativity requires a high degree of autonomy"). In many cases, however, enactment does not involve awareness or intentionality: actors simply behave according to their perception of *the way things are*." (Barley & Tolbert, 1997: 102, emphases added).

Our contribution lies in showing how cognition as a form of sense-making rooted in multiple identity scripts occurs in different organizational situations that support consistent behaviours and activities. In these ways we find that institutional logics that are otherwise practised within organizations and which may be blended with other logics elsewhere are seemingly unrecognised. In short, while in other contexts, organizational actors may recognise and willingly identify with a new logic of practice, we observe that there are certain *scripts* and practices (Bévort & Suddaby, 2016) which suggest that individuals *demarcate* cognitively a particular identity associated with a new logic.

In specific situations, for individuals the connections and associations between a new logic and other organizational logics of practices are disassociated as 'denial' or seemingly 'unthinkable', such that the logics are unable to be blended in certain practices despite intentions. Our study raises questions about the extent to which logics of practice, that both affirm and reproduce identities, are necessarily capable of being 'managed'.[7] We call this process *identity demarcation*, which refers to how organizational actors avoid shifting between or hybridising logics and identities within certain organizational practices (Spyridonidis, Hendy, & Barlow, 2015). The capacity to span or reconcile the multiple identities associated with different institutional logics, such as that of marginalised social groups, is highly constrained.

While it is the case that individuals' identities are complex and connect to multiple logics, what we suggest is that particular identity scripts take on relevance in precise organizational contexts and in connection to specific organizational practices. As Spyridonidis et al., (2015: 397–8) have argued:

> "A 'situationally relevant' identity is one based on social interaction and formal social roles within an organizational setting, for example a department or organization".

As we detail in the empirical material, we note that the term 'situationally relevant' refers not only to both organizational spaces and practices, but also to temporal position: institutional logics may be relevant to certain continuous practices, but others may be more sporadically relevant or punctuated.

Our contention is that in certain contexts, the values, categories and scripts that perform an identity occlude alternative interpretations and choices grounded in a person's other "basket of selves" (Spyridonidis et al., 2015: 398). Through this 'identity demarcation', we show how this is relevant to the identity scripts and practices of professional performance evaluation and promotion processes in audit firms. As we analyse in the empirical sections, central to this identity demarcation is the operational definition given to the understanding of the dominant term of performance evaluation: 'merit'.

In our findings, we affirm Pache and Santos (2010; 2013) and Smets et al., (2015) in showing that the problematic of hybrid logics certainly embraces practices of selective structural and practice *separation* and, conversely, *complementarity*: organizations may leverage multiple logics, as well as isolate and contain potential conflicts. As Noordegraaf has argued, given that institutional logics are social (and political) constructs, complexity in their relationships is to be expected - there is no essence to any dichotomy (2015: 1031). In exploring segmentation and blending we discuss the identity relations that seem to pattern these forms of structural response.

Through the discussion of our findings, we further propose *identity demarcation* and the role of *identity scripts* as a distinct issue of non-alignment (with an absence of blending) between logics and identities in hybrid organizations: a form of separation that is not explicitly intentional, selective and structural, but a *cognitive* separation at the level of the individual as, in specific practices of the

[7] Whilst we do not deny that organizational actors are agents with interest and intentions, we are drawing attention to how limits upon leveraging hybridity within organizations are an effect of cognitively bounded identity scripts.

organization, potential relations between logics are, almost, beyond conceiving to some organizational actors and the self-identity *scripts* they carry within them. In the next section we detail the hybrid logics in the professional service ('audit') firm: how these logics are typified in these professional service firm organizations and how they relate to each other.

3. The professional service firm as a hybridised organizational form: professional and commercial logics and identities

There are compelling reasons for considering modern audit firms as complex, hybrid organizations (Hanlon, 1998) far from the myths and self-images of professional independence untainted by commercial pressures. Whilst law firms, perhaps, retain more vestiges of the professional firm archetype or 'logic' (Faulconbridge & Muzio, 2008), audit firms have long embraced commercial logics in the multi-divisional form and socialisation practices (Cooper & Robson, 2006). From their origins in insolvency work (Jones, 1981; Napier & Noke, 1992; Walker, 2004a, b), such professional service firms (PSFs) operate within a variety of knowledge sectors in competition with each other. Moreover, while professional credentials and membership of professional accountancy associations are normally required to conduct audit work, it is clear from research both on organizational form and the range of commercial services provided that audit firms are more complex than the traditional notions of the professional organizational form would imply (Suchman, 1995; Cooper & Robson, 2006; Malsch & Gendron, 2013).

Cooper, Puxty, Lowe, and Willmott (1996) suggested that the evolution from professional partnerships ("P^2-Form," Greenwood, Hinings, & Brown, 1990) to 'managed organizations' has created an organizational form that embodies important elements of both professional partnership organization, and corporate/commercial structures and practices. As Noordegraaf (2015) has noted:

> "debates have moved beyond dualistic and oppositional understandings of professionalism versus managerialism and have stressed new professional/ managerial combinations in organized work settings …" (2015: 188).

Commercial logics within professional service firms have long developed to the point that these hybrid organizations blend professional and commercial (corporate) logics in their values, practices and, most importantly, the hybridised identities of the 'professional'. Whilst it might not be a stretch to suggest that the evidence leads to the conclusion that commercial logics are the more dominant, it is important not to overlook how professionalism, as a logic of practice, often expresses commercial ideals in a language of professionalism (viz., 'client service', Anderson-Gough, Grey, & Robson, 2000). Logics of professionalism and commercialism are leveraged in *complementary* and *overlapping* ways (Faulconbridge & Muzio, 2008, 2016; Friedland & Alford, 1991), rather than fuelling major conflict with the firms (Noordegraaf, 2011). Logics of professionalism and commercialism are often selectively merged through work practices that support both the maintenance of professional status, credentials, identity and legitimacy, on the one hand, and commercial values, sources of authority, and profit-seeking on the other (Hanlon, 1994). See Table 1.

As Noordegraaf details (2015: 195), professional service firms are highly organized in terms of structure and management. They combine both professional, and hierarchical forms of co-ordination with market-oriented forms of performance evaluation (Anderson-Gough et al., 2000). Many in-depth studies of the training and the socialisation of accounting and auditing employees have disclosed the tight coupling between being 'professional' and the importance of commercial activities (Cooper & Robson, 2006).

In studies of the construct of a 'professional identity', as instantiated in the logics of practice of auditors, a number of themes have featured prominently. It has often been noted that to succeed within an audit firm, technical or a 'craft' competence (Thornton et al., 2012), including the passing of the professional accountancy examinations, is a necessary but far from a sufficient condition for career progression post-qualification (Anderson-Gough et al., 2001, 2005; Covaleski, Dirsmith, Heian, & Samuel, 1998; Dirsmith, Heian, & Covaleski, 1997; Fogarty, 1992; Grey, 1994, 1998; Pentland, 1993; Power, 1991). Moreover, while professional tutoring is largely segmented from commercial considerations, many studies have remarked upon the importance of commercial awareness and client service attitudes informing dominant notions of professional identity and key practices associated with 'being professional' (Hanlon, 1994, 1996, 2004; Cooper & Robson, 2006; Edgley et al., 2016; Kornberger, Justesen, & Mouritsen, 2011; Sikka, 2008, 2009; Spence & Carter, 2014; Suddaby, Gendron, & Lam, 2009). Managers draw on intersubjective identity scripts to destabilize old identities and to reconstruct the self as a skilled entrepreneur to signal his or her potential. This arbitrary but legitimate rite of passage institutionalizes those who are adept at playing certain rules of the game, as naturally 'suited': an ideology that historically has privileged the career of those white males, who 'fit in' and thus 'get on' within the organisation (Kumra & Vinnicombe, 2008; Lupu, 2012).

Professional service firms offer compelling locations for complexifying the study of hybrid logics with multiple identity scripts (Gendron & Spira, 2010). In this context, our concern is with the influence of new logics of diversity deriving from legislative changes: an environment we consider to be of interest within an institution theory framing of hybridity for a number of reasons. First, there is significant evidence of social, legal and normative expectations that professions are expected to address equality of opportunity/diversity (Milburn Committee, 2009; Edgley et al., 2016). This makes audit firms an organizational field worth investigating in respect of the complexity of enacting diversity alongside other established logics of practice, and the relations that might exist between different and already dominant logics of practice. It continues to be important to understand the professional accountancy field in terms of diversity management given what is generally held to be a variable record in accommodating gender and other diversities (Anderson-Gough et al., 2005; Edgley et al., 2016; Haynes, 2008, 2013; Hoddinott & Jarratt, 1998). As such, while markers of commercialism and professionalism, such as client services and 'networking' are now well-understood, our study offers the intriguing prospect of understanding the gender, ethnicity and other diversity presumptions about auditor identity embedded within professional and commercial logics that are more likely to come to the fore when new pressures for institutional conformity emerge.

Second, institutional theory offers a focus upon identity as script and practice that affects, reflects and effects the presence of institutional logics, such as demarcating identities, segmenting and blending. We explore how professional and commercial identities are variously *scripted* and able to intersect (or otherwise) within the practices of blending, segmenting and demarcating a relatively new logic of diversity. Therefore, we explore where and how a diversity logic is organizationally visible or lacking, welcome or problematic. This is useful for understanding how diversity initiatives (and individuals in how they variously engage with diversity as a logic) are managed. In the next section we detail the institutionalist literature on diversity and equality and specify the diversity logic of practice.

Table 1
Institutional logics: Commercial and professional.

Table 1	Institutional Logics	
	Commercial Logic	Professional Logic
Root Metaphor	Transactions and contracts	Professional network
Sources of Legitimacy	Organizational market success	Royal Charter privilege, professional knowledge and expertise/Companies' Act
Sources of Authority	Managing partners/senior management	Professional Body membership and association
Sources of Identity	Firm brand/bureaucratic role in firm hierarchy	Accreditation by Professional Bodies/personal reputation
Basis of Norms	Firm socialisation practices and corporate employment	Professional membership and codes of professional behaviour
Basis of Attention	Loyalty/commitment to firm success	Commitment to Professional Body ethical codes
Basis of Strategy	Corporate profit/managerial capitalism	Acting in the Public Interest and personal reputation

4. Professions and the societal logic of diversity

In this section, we explore the institutionalist literature that has studied diversity and the frame within which diversity can be considered as a logic of practice that places demands upon individuals and their organizations.

Diversity logics have typically, as their source of authority, protected legal grounds for specific social groups, but this logic may extend to "any difference", and not just those identified in diversity legislation (Professional Associations Research Network (PARN) 2009, p.8).[8] Such differences include non-visible factors (background, culture, language) and subtle attributes (size, work style and accent). Thus, in relatively few moves, we see how the logic of diversity can shift from a focus on protected legal characteristics to that of a wider interpretation of difference (Berrey, 2015: 44).

Nevertheless, while state regulations are widely understood as the origins of new institutions of diversity logics, an important stream of institutionalist research related to the "endogeneity of law" (how law is interpreted and enacted in organizations) has explored the wider organizational field relations, through which diversity as a logic of practice is shaped (Edelman, Uggen, & Erlanger, 1999). For example, while in the US the logic of equal opportunity in the workplace is commonly thought to be the direct legacy of the Civil Rights Act of 1964, as Dobbin has shown (2009), it is corporate personnel (HR) experts, rather than US courts, who have adjudicated what equal opportunity has meant in practice, designing changes in how employers hire, promote, and fire workers - defining what discrimination is and is not.

This "endogeneity of law" tradition of institutionalist theory has explored how, between the 'hard law' of Equality and Diversity Acts and the like, a corpus of 'soft law' is constituted within organizations by both training and codes of "Best Practice" that public sector bodies and corporations have developed as a 'first response' to perceived imperatives for promoting diversity and to mitigate risks of hostile legal action by current or former employees (Dobbin, 2009). Furthermore, as Edelman (1992) has shown, 'hard law' may be realized in practices and often extended in countries with case law traditions through legal recognition of what were previously 'soft law' norms, codes or standards of corporate practice (Edelman, 1992). In the US context, definitions of "Best Practice" and the management of diversity within corporations have been reinforced by case law that judges those corporations not following best practice guidelines as legally culpable or negligent (Dobbin, 2011). In so doing, regimes for the appropriate implementation of diversity are constructed both *inside* and *outside* of the workplace (Edelman, 1992; Suchman & Edelman, 1996; Dobbin, 2009; and; Kalev, Dobbin, & Kelley, 2006).

What this work has shown clearly is that organizations, such as professional firms, have a significant degree of agency in determining what compliance with laws against discrimination means, and the *practices* they adopt. Laws do not determine their mode of implementation, though courts can. Our focus is explicitly upon, and limited to, this question of the 'organizational inside' and is justified by our objective to consider how demands for diversity generate new or adjusted organizational practices from those organizations with hybrid logics. Institutional logics of diversity may derive legitimacy, predominantly, from state legislation and how the principles or 'root metaphors' of diversity are enacted into the civil sphere (Scott, 2008), but state legislation can never determine what practices are followed in the name of new logics (see Table 2).

While legislative acts seemingly proscribe activities into principles of legal 'right and wrong', they can also be taken to embody moral commitments, in this case the principle of equality of opportunity and access for all, regardless of gender, ethnicity, etc. The Equality Act 2010, for example, both stipulates that employers must act to "prohibit victimisation", "eliminate discrimination and other prohibited conduct", they must also attempt to remove obstacles to the creation of "equality of opportunity" (Equality Act, 2010: Introduction). Equal opportunity, as such, is given a moral ontology founded upon it being the 'right thing to do' (Ashley & Empson, 2016).

As such, the logic of diversity aligns an ethical language of compliance with legal statutes. Recent years have also seen the emergence of claims that diversity has not only a moral rationale, but perhaps also an affinity with commercial logics. A key term in this discourse has been the "Business Case for Diversity" (European Commission, Focus Consultancy and The Corporate Board Europe, 2005; European Commission Directorate for Employment, Industrial Relations and Social Affairs, Centre for Strategy and Evaluation Services, 2003; Equality and Human Rights Commission, 2009; Singh, 2002). The authority accorded to the diversity logic of a Business Case for Diversity has taken the idea that "diversity benefits everyone" and connects it to a commercial logic for 'being diverse':

> "Considering the diversity of your workforce and fostering an inclusive working environment can bring business benefits and provide a market advantage in economically straightened times." (Government Equalities Office, 2013: v).

In short, the institutional logic of diversity has a distinct root metaphor founded upon equality of opportunity, practices of non-victimisation, and removal of discrimination and other obstacles to social and economic advancement for protected groups within organizations and society. Diversity logics claim an authority that is moral and supported by legal frames, but which, in some forms, can also be attached to a commercial logic. Legitimacy derives predominantly from state legislation and associated norms of

[8] The Chartered Institute of Personnel Development, Europe's largest human resource management association, defines diversity in a way that suggests everyone is unique: whilst people share characteristics, they are also different (CIPD, 2020: 2).

Table 2
The institutional logic of diversity.

Table 2	Diversity Logic
Root Metaphor	Equality and non-discrimination
Sources of Legitimacy	State legislation and social movements/activism
Sources of Authority	Moral commitments to diversity and inclusiveness/business case
Sources of Identity	Membership of 'diverse'/minority social groups
Basis of Norms	Social group identification or class membership
Basis of Attention	Social group behavioural and cultural norms
Basis of Strategy	Social group access to positions of economic and social status

compliance, and identities are formed out of membership of specific social groups founded in ethnicity, gender, cultural and/or physical and mental states considered disadvantaged by current societal and organizational arrangements.

Our research focuses on the challenges that this relatively new logic of diversity provides to organizations who have to comply with new legislation on diversity and equality. We address what, where and how new practices should arise, and which practices require adjustments and which others remain untouched (Smets et al., 2015). We also set aside any 'conflict' between a professional and commercial logic, (and which we consider to have been 'resolved' by the blending of these logics and the re-castings of ideas about what it is to be professional, Noordegraff, 2011, 2015) and focus upon the conflict and tensions that arise between ideas about diversity, as a legalistic set of identity scripts and the idea of the meritorious professional, where identity scripts are strongly aligned with a commercial rationale. The latter influences ideas about successful professional identity (for example being seen as a meritorious professional entrepreneur, income generating skills, networking, privileging client over personal needs, Anderson-Gough et al., 2000) and workplace behaviours and practices. We analyse strategies that are enacted in addressing a conflict that might be considered intractable in key areas of professional practices, including training, recruitment, networking, client facing practices and evaluation/promotion. In the next section, we outline our research: the research context, research sites, the interpretivist methodology and methods, and our research subjects.

5. Research sites and methods

Although several of the authors have conducted research on matters of professional socialisation and training in audit firms for many decades, the research upon which this paper is based was conducted during the past seven years. The interviews with over 50 individuals were conducted between 2014 and 2019. The majority of the interviews were held with persons currently employed within audit-focussed professional service firms (PSFs) at various stages in career progression from trainees to partners. Further, we focused upon two main sub-groups: the first were persons with responsibilities within their firms for equality, diversity and inclusiveness policy development/initiatives. The second group were identified as persons who in some way fell within the 'protected groupings' (by gender, sexuality, ethnicity, etc.) as defined by the Equality Act, 2010. Of course, some interviewees fell within both categories. The interviews form a part of a longer-term study that seeks to understand the enactment of diversity, and the conditions and effects of its implementation in the accounting profession.

The audit firm professionals interviewed were primarily located within or with strong experience of the large audit firms, and the larger of what is termed the 'medium' firms. However, to add an element of robustness and distance to our data, we also interviewed individuals in smaller firms and those who had moved from a professional service firm into role in industry, individuals from professional bodies, stakeholder and consulting groups in the accounting field, and individuals within firms who were not accountants but working within Human Resources or internal service departments. We also interviewed retired auditors.

At the beginning of the project, we conducted a focus group of eight senior members of the Big 4 firms, mid-tier firms, and professional associations in order to understand the language and categories within which matters of diversity were commonly discussed, to discuss current plans for reforms, to gauge concurrent beliefs and problems among diversity and evaluative practices within firms, and also to bring people together who may not talk together on a frequent basis. The focus group incorporated, in the main, senior - typically partner or director level - audit firm staff and senior organizational actors in the professional bodies who had particular responsibilities for diversity issues. Such persons might also fall within the classifications of the 2010 Equality Act owing to their gender or other 'diverse' and 'protected' characteristic.

Two among the four authors attended each interview. Face-to-face, telephone and Skype interviews were conducted. Semi-structured interview schedules were employed to allow individuals to expand and develop their responses. Follow-up questions were asked, where appropriate, and interviews lasted between sixty to eighty minutes. Assurances of confidentiality were given to all our interviewees, and in the text of this paper interviewees are all given a pseudonym.

A list of interviewees (names are pseudonyms), and their position and context, is in Table 3:

All authors were involved in analysing the data. We examined the interview narratives to identify the key themes, and degrees of consensus or divergence in their conceptualisation of diversity and the impact of diversity programmes in the firm and profession. This approach assumes that individuals understand diversity from different positions and that multiple beliefs about concepts of diversity may exist (Lincoln & Guba, 1985). We asked them to describe initiatives undertaken to promote diversity in their organizations or the profession. Access to individuals stemmed from the focus group contacts and other individuals known to the authors. We were interested to explore the personal histories of our interviewees, and their relationship to and experiences of matters of diversity and the programmes enacted within their firms in order to enable diversity. So far as possible, we were keen to hear the narratives that interviewees could offer to place their responses in the context of the lived experience as an auditor within the firm.

Our objectives were to examine the way in which auditors and practice managers were engaging with the demands for greater diversity among staff employed in firms, but also reflecting upon and imbuing diversity practices with meaning and developing categories of understanding and analysed the rationales that are being attached to diversity. We explored how diversity is attached to existing organizational discourses of evaluation. To pursue interviewees' histories and narratives, we asked them open-ended questions concerning their background, their career path, their

Table 3
Interviewee details.

Table 3

Pseudonym	Position
Charles	Ex-manager
Jill	Partner
Vivian	Senior Manager (retired)
Judy	Diversity Practitioner
Hannah	Chief Executive
Flo	Senior manager – tax
Diane	Tax partner
Christopher	Partner London regional tax and people partner
Anna	HR Partner
Albert	Senior Associate
Phyllis	Manager
Alec	Senior Associate
Phillip	Director
Mohammed	Senior
Kenneth	Partner
Ashana	Senior
Audrey	Director
Arthur	Cash Management
Yona	Graduate Trainee
Lucille	Senior Manager
Annie	Assistant
Mark	Partner
Amy	Graduate Trainee
Alice	Trainee
Robyn	Manager
Ellie	Director
Sanjay	Senior Manager
Emma	Director
Robin	Partner
Eliza	Partner
Gyorg	Senior
Ian	Senior
Danny	Manager
Beatrice	Newly Qualified
Petra	Forensic Accounting
Andrea	Newly Qualified
William	Director
Gary	Partner
Shirley	Recently qualified
Jeff	Trainee, ex-small firm
Gillian	Chief Executive
Charlotte	Ex-Auditor Manager
Leonard	Knowledge & Network Services
Joanna	HR Director
Shahid	Ex Director of Diversity Consultant firm
Ravi	Director
Raj	Manager
Chloe	Profession
Derek	Professional Body
Louise	Audit Senior
Tara	Ex-partner
Daphne	Senior Manager
Kate	NGO

engagement with and understanding of diversity policies or practices in the firm, their experiences of diversity issues and policies, their experiences of diversity training initiatives, how diversity is influencing the processes of career progression and individual experiences as mentors and mentees, and their career ambitions, and whether the firm's attention to policies on diversity was considered by them and others to be important and consequential.

Interviews were recorded and transcribed by professional audio-typists, and the transcripts then reviewed by the authors for potential errors. The software used to code and analyse the source data is NVivo. After importing the source data into NVivo, the interview transcripts were discussed by the authors. These discussions were recorded and stored in NVivo as memos. At this early stage in our analysis, specific themes were apparent within the way diversity functions as an organising principle. We grouped the data to distinguish themes in responses. We then coded the data to break it up into categories that related back to our research questions and conceptual themes (Richards, 2009). Initial codes founded upon our readings of both the professional socialisation and institutional theory literatures on logics and professions were suggested and subsequently developed by all authors.

These codes were developed, a priori, from the literature relating to an extensive literature on diversity and professional identity, and a previous analysis of messages on diversity on firm websites, and in relation to a broader theoretical interest in understanding how diversity as a new and distinct logic of practice (Friedland & Alford, 1991) was interfacing with prevailing logics of practice in professional firms (e.g., Hanlon, 1994). Our prior review of the institutional theory literature on multiple logics and hybridity (e.g., Battilana et al., 2017; Pache & Santos, 2010; Smets et al., 2015) which has highlighted the role of segmenting and blending of logics helped provide initial codes for categorizing the discourses and practices that we observed.

We developed iteratively additional categories to code information to sub-themes and discursive subjects (such as the discourse on 'merit') that emerged from the narratives and the data. These derived categories were partly inductive and partly a reflection on and informed by the prior research literature on professional service firms, including our own. These, we hoped, provide deeper insights into factors that account for how diversity discourses are influencing organizational discourses and their potential to disrupt and challenge practices. Drawing upon related work that developed the idea of identity scripts (Barley & Tolbert, 1997; Bévort & Suddaby, 2016), and the situated relevance of institutional logics in organizations (Spyrionides et al., 2015), we discussed frequently, among the research team, our sense of *new* interpretations of identity demarcation and relations to multiple logics within organizations, and re-read our data sources to check that our interpretations of associations between data and our coding structure were consistent and authentic.

6. Findings

In this section we present the findings from our research. Following on from our overview of the research literature on organizational hybridity, which in turn informed the categories and codes of our research methodology, in the next three sections we explore the enactments of diversity logics. The three sections successively analyse each of the three responses within professional audit firms in the organization of the logics of practice of professionalism, commercialism and (the new logic of) diversity. Each section assesses the conflicts and tensions between a logic of diversity (identity scripts about protected characteristics among certain social groups and contractual workplace relationships) and ideas about what it is to be a professional. We start in 6.1, with the structural segmenting of diversity logics of practice from other organizational practices associated with the logic of professionalism and commercialism, followed in 6.2 by practices of organizational blending in recruitment, client-facing training processes and flexible working, and in 6.3, we analyse identity scripts and cognitive demarcating in the evaluation of individuals.

6.1. Segmenting logics of diversity: training and social networks

A common response to legislative requirements for diversity is introducing specific and temporally discrete training that overviews the legislative framework through hypothetical 'case-based' instances of practical (non-)compliance, legal responsibilities and examples of proscribed actions. Many examples of HR online

courses for 'diversity training' were explained to us on topics including 'the respectful workplace' and 'awareness of unconscious bias', and 'dignity at work'. As Edelman, Riggs Fuller, and Mara-Drita (2001) have suggested, this type of content both communicated norms of compliance in organizational behaviour (proscribing sexist or homophobic language), and also provided tangible evidence of a firm's compliance with the law in the case of an employee claiming discrimination by other form employees and taking legal action against the firm.

Such training is neither directly associated with norms of professional education and other technical requirements of accountancy examinations, nor with commercialism and training as to appropriate 'client-facing' behaviours (Anderson-Gough, Grey & Robson, 1998a, 1998b; Coffey, 1994). As such, while a societal logic of diversity is brought within the organization (Pache & Santos, 2013), diversity training on the legal responsibilities of organizational members is separated from other forms of training and from operative practices (Dunn & Jones, 2010; Tracey, Phillips, & Jarvis, 2011; Battilana et al., 2017: 137). Yet, in order to comply with the Equality Act, 2010, and to fulfil government procurement contract requirements, all employees at firms are required to undertake the training.

The standard medium for training is on-line learning packages as mechanisms of socialisation (Battilana & Dorado, 2010). Such courses require trainees to take tests, at the end of which, having passed, an employee is awarded a completion certificate. Failing implies further attempts are required until finally successful. While a few smaller firms undertook no such training at all, medium and large firms always did. This form of training was structurally separate from other aspects of organizational practice, and it was, as others have shown in studies of the corporate sector (Kalev et al., 2006), considered by organizational actors to be a peripheral and mundane activity. Symbolic of their detachment from other organizational logics of practice, such on-line courses were typically procured externally from human resource management consultants and other such 'diversity training' suppliers. The following quotations exemplify this sentiment:

> "Respondent: Yeah. It's sort of just online standard training that you sort of do to sort of 'tick the box' that you've had diversity training.
>
> Researcher: Do you remember anything from that [training] particularly?
>
> Respondent: No [laughs]. [We] … just went through it very quickly," (Andrea, Manager, BigFirm)
>
> "We do online training packages and stuff like that. It is *very* narrow," (Christopher, Partner, BigFirm, vocal emphasis as per original).

Employees considered training to be an obligation, which it was, and inconsequential to their sense of identity, behaviours, and career development; positive appreciation was not expressed. In this regard, the language of 'box ticking' was a characteristic phrase that employees attached to this type of activity. Audit is, of course, long associated with 'mundane' practices of ticking documents ("tick the box") and compliance to confirm evidence of an 'audit trail' and as such, to describe enactments of diversity as a tick-box exercise is not necessarily pejorative or cynical, although in the above quotation Andrea is ambivalent about the training experience. However, the 'box ticking' trope confirmed a perception among many of our interviewees - trainees or qualified - that diversity initiatives were primarily organizational responses to outside rules, but not matters of professional, commercial identity or any cultural identity (cf. Kalev et al., 2006). In effect, this segmentation of diversity logic of practice seems to have little effect upon employees' identity scripts - other than perhaps to reinforce them.

Many of our respondents spoke about how what they felt were the "exaggerated" scenarios offered by the HR training material seemed detached from the everyday work practices, where the case-study situations were perceived as outside their normal day-to-day 'lived' work experience. As Dobbin, Schrage, and Kalev (2015) have also noted, a separation of diversity logic from the other logics of practice is considered by some respondents as counter-productive to the diffusion of diversity logics. Here, Phillip, a director (salaried partner) narrates one experience:

> "I remember we did a computer-based training on diversity and equality at [BigFirm]. Compulsory. You had to do it. Then you got asked all the questions to make sure you've read it and understood it and you have to get eight out of ten quiz questions right. We all did it and then the banter that went on immediately afterwards was worse than it was before [laughter]," (Phillip, Director, MediumFirm, exBigFirm).

Phillip's description of "banter" and being "worse than before" is indicative of a theme that we noted in other instances: the ambiguous responses that diversity-related training could generate (Dobbin et al., 2015). While it falls short of conflict or contestation (Dunn & Jones, 2010), such interactions are indicative of a 'distancing' of identities and a kind of normalised cynicism towards diversity logics (Kosmala & Herrbach, 2006). Online training in diversity seemed to be something to be got out of the way: "you had to do it". Phillip, who is a partner-level employee within the firm, was undisturbed and even amused by the "banter" that occurred when organizational actors discussed these courses. The segmentation of training practices organized within and in the name of diversity logics seems to undermine their acceptance, and left employees' identity scripts about what it is to be "a professional" seemingly untouched.

The launch of diversity training courses offers a contained means of rendering visible responses to external demands for logics of diversity. Another example of organizational segmentation that professional firms' management have adopted is to establish firm intra-office networks for those social groupings under-represented at senior levels. Other authors have written of the importance of networks and networking in professional career (Anderson-Gough, Grey, & Robson, 2006), especially in terms of good client relations and developing new business, and particular diversity networks have emerged as a developing organizational field (DiMaggio & Powell, 1983, 1991; Scott, 2008). Diversity networks could be informal but have proliferated since the 2010 Equality Act, although gender networks often pre-dated relevant diversity legislation:

> "The unofficial [diversity] networks are just now, I mean, insane in terms of [importance] but they are mainly London centric," (Derek, Professional Body).

As Derek notes, 'diversity' associations predominated in the London offices, which, without exception, were the largest offices of the medium and Big 4 firms located in the UK, whilst the audit firms, especially the smaller and medium firms, struggled to accommodate mentoring or support for professional members within the smaller or more regional offices. Networks in the capital were themselves increasingly diverse in their diversity:

> "We have faith networks, but as I say, whilst they are open to national people really, everything that takes place is in London," (Daphne, Senior Manager, BigFirm).

Although distanced from operational practices within the firms, diversity networks did introduce new identity scripts that touch upon the dominant logics of commercialism and professionalism. Meetings and events generally occurred outside of normal office hours; however, such networks provided new and potential means of both furthering commercial logics of business development as well as sources of personal and professional career advice. Respondents often spoke of the value of such networks ("What's helped me has actually been my network," Petra, Manager, SmallFirm ex BigFirm).

Such networks were maintained separately from client groupings or the professional association, though firms often link with pre-existing diversity organizations and networks. A prominent example in this field is the involvement of several of the larger firms with *Stonewall*, a major LGBTQ NGO in the UK. Stonewall is a campaigning organization with charitable status in the UK. Since its formation in 1988 (the year of 'Section 28' legislative disputes in the UK), Stonewall has developed partnerships with business and professional firms to advise them on diversity management, enhancement and the establishment of support networks. For example,

> "[MediumFirm] have their own network. Yeah. They're called The LGBT [Network]. We had a good launch in that we had about fifty people at the launch, and it was a formal launch here. We had *Stonewall* at it because we're members of *Stonewall* now, and it was interesting because we had four speakers from Big Four firms, Accenture and a big law firm, and what was interesting was all their networks started much more low-key than ours and so that was encouraging," (Joanna, Partner, MediumFirm).

Stonewall not only advised on the creation of networks and best 'diversity' practice but also offered a form of credentialing:

> "Like Accenture are the number one LGBT employer. They're like on the number one index for Stonewall and stuff like that." (Annie, Senior Manager, MediumFirm).

> "[we have a] definitive benchmarking tool to assess your organization's progress on LGBT equality against Stonewall's best practice and others in your sector," (Stonewall website).

Here, the concept of "best practice" is an artefact of Stonewall's Workplace Equality Index, launched in 2005. The Index, mentioned approvingly by several respondents, scores firms on the presence of support networks, which further strengthened the firms' imperative to establish them, but the Index also rates firms and business organizations that have 'Diversity Champions' and recognised 'role models', and encourages employers to submit evidence in relation to a number of criteria in order to be in with a chance of featuring in the top 100 list.

Stonewall's UK 'Top 100 Employers' list has attracted a lot of attention from firms.[9] The Workplace Equality Index allows firms to promote and advertise their diversity practices in areas of recruitment and selection. Such practices offer another compelling instance of the capability of segmented logics to 'legitimate' but not 'blend' with other logics of practice (Suchman, 1995). Networks maintained a mode of managing hybridity through organizational segmentation and served as further external signals of firm responsiveness to societal demands for equality and diversity logics. In this way, diversity accreditation processes, such as that of Stonewall, contribute to the 'soft law' aspects of (claims to) initiating and enacting diversity practices in audit firms (Edelman, 1992).

To conclude this section, the organizational segmentation of diversity logics of practice we interpret as primarily oriented towards firms' legislative compliance training. Such hybridization through segmentation was not perceived by organizational actors to connect to work processes beyond the visible and symbolic responses to external demands for diversity training, which was usually provided by external consulting and training agencies. In so doing, of course, diversity training and diversity networks did further *commercial* logics such as conformity with government requirements for tendering for public service contracts, in, for example, information technology, or consulting. Diversity training, since the Equality Act, 2010, reflects a mandated requirement for demonstrating conformity with legislation. There is, however, much less evidence in our investigations that diversity training expands awareness of diversity logics, or recasts actors' concepts of 'professional' identity in the workplace to any degree. The development of new diversity networks in firms did affirm new identity scripts, and although segmented they did seem to offer some opportunities for those employees involved to think of how their 'diversity' identity could leverage commercial logics. However, the lack of any identity script formed out of the segmentation of new training practices did not alter identity scripts in new ways and might account for a further kind of "distancing" (cf. Mueller, Carter, & Ross-Smith, 2011: 551) and further embedding of professional logics of organizational actors once training is completed. We see further evidence of this in a later section where we discuss performance evaluation practices.

In the next section we explore ways in which diversity logics are 'blended' with existing organizational logics of practice in professional firms.

6.2. Organizational blending: diversifying recruits, flexible working and the client

Blending requirements for recognition of cultural diversity among potential recruits brings together diversity logics and both professional/commercial logics in the trainee selection process (Smets et al., 2015). Bringing knowledge of diversity into commercial private spaces enables partners to leverage their understanding of diversity discourses to decide what might be useful, new avenues for commercial firm activities where these are coupled with diversity logics (Jay, 2013).

While diversity legislation encompasses a number of disadvantaged groupings, gender diversity is the specific group that has the longest history of initiatives in audit firms. As one interviewee noted:

> "I would say that BigFirm focused on gender diversity. … Yes. Definitely I think when people think of diversity, gender is the first thing, was the first thing I'd think about and I think it probably is for a lot of organizations," (Flo, Senior Manager, ex-BigFirm).

Longstanding attempts at gender parity constitute a significant proportion of the understanding and meanings that respondents, especially, of course, female interviewees, gave in a discussion of diversity and its impact within their audit firm. And, as many studies have indicated, firms have implemented a number of

[9] (https://www.stonewall.org.uk/full-list-top-100-employers-2020).

organizational strategies to improve gender balance within firms (Anderson-Gough et al., 2005), most notably the introduction of flexible working practices. Flexible working bridges the work requirements of female employees with a gender logic that recognises the different experiences of 'family life' among male and female employees.

Professional and commercial logics blend the ideal of retaining commercially productive female professionals, with the "family friendly" working environment and conditions for female staff (Mueller et al., 2011). Accounts of practices within the 'Big Firms' suggested there have been further adjustments in the arrangements oriented towards the improvement of working conditions for female staff:

> "Sometimes there's still a perception of what, you know, or an actuality where I'm only going to be paid part-time hours but actually, I'll do a hell of a lot extra than what I should be doing but there is more flexibility in terms of … So, what I was able to do was say, 'Actually I'm going to work an annual day's contract'. So, I have to do, I think it was eighty per cent. So whatever eighty per cent of a normal full-time working year would be, I had to do that many days and I could do those days what best suited the business and myself. … So that was really good and that was really helpful, but that was quite a new thing in the last couple of years," (Charlotte, Ex-Senior Manager in BigFirm, now Charity/NGO).

Respondents from medium sized or smaller firms, in contrast, linked a lack of diversity within their firms to an absence of flexible working practices and the poor recompense for working long hours of overtime. Moreover, many female managers contend that while the possibility for part-time working might exist, availing oneself of it was considered to be harmful to promotion prospects and in many cases could be the prerogative of persons who had already reached senior manager or partner level rather than audit senior or managers ranks in the organization. For this type of initiative to be successful was highly dependent on the support and attitude of an individual's immediate line-manager. As such, whilst flexible working was understood to have the intention of serving diversity logics, doubts and insecurities remained among staff whether it provided an effective mechanism for greater gender equality (Dobbin et al., 2015).

Other instances of the accommodation of logic hybridity by blending were seen in specific changes to processes during recruitment. Here it was noted that recruitment procedures had been modified to ameliorate diversity scripts described as "social background". Firms' senior managers saw broadening the recruitment strategies as a way to reach out to a more "diverse talent pool". With gender diversity, the numbers of male and female trainees recruited in the UK are approximately equal (FRC, 2020: 11) and have been for two decades, but this is later skewed towards males at senior levels. However, larger firm managers spoke of the problem of containing "unconscious bias" (discrimination) in recruitment processes. It is a common practice, especially at director level and above, to ensure that interview panel members are diverse. In practice this often means having a female partner or manager on the panel.

Firms have attempted to implement strategies at the recruitment stage away from defining the 'professional' as a graduate to one incorporating a wider logic of diversity. The motivating discourse is specifically around "social mobility", rather than just "diversity", but within that term issues such as the recruitment of under-represented minorities from BAME (Black, Asian, Minority Ethnic) backgrounds feature strongly. Concerns about "unconscious bias", or what is more usually called "prejudice", were prominent, though the 'unconscious' descriptor plays upon the idea that such instances of prejudice are always unintentional. Managers involved in processes of recruitment spoke of the way in which certain applicants' characteristics were being recast in order to minimise cultural preferences towards scripts, practices and behaviours deemed to be in accordance with "professional" identity norms which favoured white male graduates. For example, 'modesty' or 'unassuming behaviour' among interviewee candidates from minority groups is cautioned not to be misinterpreted as a "lack of confidence" (see quotation below) in order to reach out to diverse groups. One practice that has emerged is to interview "blind", that is, by removing prior bio-information about potential recruits.

Recruiters from larger firms explained that embedded beliefs about 'fitting' now reflected the 'wrong assumptions' about individuals:

> "(The trainee), she's from Nigerian extraction and it's interesting seeing her. Her issue at the moment is lack of confidence, whereas actually she'll be fine, but it's interesting. There are certain sort of things around the way she conducts herself in the office which feel a bit not quite what you'd expect," (Mark, Partner, MediumFirm).

The "not quite what you'd expect" here is intoned ironically and recruiters seek ways of integrating a diversity script to leverage relevant commercial skills and adjust prevailing conceptions of "being professional" (Grey, 1994). The larger firms have individual champions for different diversity profiles, such as LGBT or disability, and even subsets within the main diversity categories to enable them to know more about what may be disadvantageous to candidates and what adjustments might need to be made during interviews and assessment centres.

Jones, Livne-Tarandach, and Balachandra (2010: 184) suggest that PSF firms "use" institutional logics within symbolic frameworks of meaning, which in their study implied the use of a professional underpinned by a commercial one (Alvesson, 1993):

> "institutional logics supply PSFs with their cultural materials and symbolic resources for persuasion." (Jones et al., 2010: 185).

We see a similar use of the logic of diversity, wherein it is mobilised as a strategic resource while also in the 'commercial' search for potential clients and recruits. Whereas much of the discussion about recruitment above was couched in the language of 'professional', in the opening quotation from Annie, we see a 'Business Case for Diversity' script signalling both diversity and commercial logics within a discussion of reaching out to new clients and diversity networks. By opening up recruitment training towards a recognition that there are differences in how individuals present themselves in interview situations, new commercial opportunities in engaging with new client social groups were seemingly anticipated. Below a BigFirm partner also discusses how recruits from ethnic minorities offer commercial opportunities. The "right reasons" he explains emerge from a process of aligning cultural diversity logics to the commercial rationale for diversifying "clients":

> "we have recruited in more people from diverse backgrounds. We've recruited in two Indians recently but that's because we were focusing … They're [at] more junior levels, but partly because we were focusing on bringing someone through, an African Indian through to partner and he's making loads of money out of African Indians [clients]. They're [the clients] very wealthy and not very educated in how they deal with their financial affairs. So, bringing in more people that can actually

speak local dialects and that sort of stuff makes a big difference," (Christopher, Partner, BigFirm).

"It's a selling point to some clients. It might not be with all of them but it's, you know, it can be a selling point to some of them and it's a selling point in terms of us as a diverse firm," (Annie, Senior Administrator, MediumFirm).

Some interviewees had participated in courses on 'business awareness' concerned with how to interact with diverse client types and cultures. For example, Diane, a partner at a MediumFirm speaks about the course they were running that considered how to attract clients by personality type:

"this particular course was about how you attract, how I would attract say somebody who wants to drive an Aston Martin, but in actually fact I didn't want to do that because I don't like working with [those] people," (Diane, Partner, MediumFirm).

Firms have adjusted their recruitment strategies in ways that presuppose and proclaim cultural diversity within the firm. Recruitment brochures commonly celebrate the 'inclusiveness' of their organizational culture, that is symbolically associated with, and yet distinct, from diversity ("we … foster inclusion", Deloitte recruitment brochure) and promote "social mobility" in their hiring (for example, PWC claims to be "The top employer for social mobility" (PWC, 2020)). As recruitment is itself, in effect, an exercise in marketing (for labour), a logic of diversity can suggest that professional firms are (self-represented as) open spaces for all social and cultural groupings and ethnicities:

"it's also a selling point in terms of recruiting graduates … I think that's one of their biggest issues is that you've got the people that are in charge of the firm are middle-aged white men and you're recruiting graduates that are twenty-one to twenty-five or whatever," (Annie, Senior Administrator, MediumFirm).

Relatedly, the focus upon diversity or inclusiveness has frequently generated alterations to the academic credentials and requirements. Often, rationalised in terms of 'social mobility', an archetype of public school or Oxbridge educated applicants as the ideal has started to erode (Crawford & Spence, 2014):

"we at firm Y have removed the academic criteria, so we no longer … candidates have to have a degree of course if they're coming for a graduate role but they don't have to have a 2:1 or a first, and that's a big game changer," (Louise, Audit senior, BigFirm).

In summary, diversity logics have blended symbolic and material practices within both commercial and professional logics, especially in areas of recruitment, client-facing training processes and in the recasting of concepts of the 'working day'. In the case of the latter, gender diversity has impacted in reconfiguring professional identity scripts and ideals of temporal commitment by working long hours (Anderson-Gough, Grey & Robson, 2005), towards more "family friendly," flexible working initiatives (Kornberger, Carter, & Ross-Smith, 2010). Arguably, the bigger motivation for bridging the logic of diversity with the firms' logics has been commercial: the "Business Case for Diversity" has been a prominent rationale for enhancing both recruitment processes and rethinking of client facing activities to enhance revenue generating opportunities from LGBT and minority ethnic clients. In this regard, diversity logic offers a 'toolkit' (Friedland & Alford, 1991; Swidler, 1986) "within which a PSF crafts its rhetoric to frame its messages for clients," (Jones et al., 2010: 185).

In the next section, we complete our findings by discussing aspects of organizational practices where encounters between professional and commercial logics, and the logic of diversity generate tension and ambiguity rooted in the multiple identities of employees. Given that logics of diversity have motivated concerns about the cultural profile of senior managers and partners in professional firms, it is pertinent to consider how issues raised by the Equality Act, 2010 have passed into audit firms' performance evaluation and promotion processes (Lamont, 2012). And it is in exploring the relations between professional identities and rationales and those associated with organizational actors that we observe unresolved and seemingly intractable tensions in complex organizations with hybrid institutional logics.

6.3. Professional merit: identity scripts and cognitive demarcating in the evaluation of professionals

In this section, we explore the performance evaluation and promotion practices of audit firms. In tandem with such terms as "unconscious bias" that we observe in the revision of recruitment procedures (concerning matters such as the correct "fit" of a person within the organization), the performance evaluation processes within such firms have come under scrutiny by outside agencies (Milburn Report, 2009) in the aftermath of the recognition that significant numbers of minority and 'diverse' social groupings fail to achieve promotion to higher levels of the firm.

The promotion systems within audit firms are topics of significant interest and sources of myth, but we do know from this and other studies (Anderson-Gough, Grey, & Robson, 1998a; Carter & Spence, 2014; Grey, 1994; Kornberger et al., 2011; Stenger, 2017) that such processes within audit firms share common assumptions about required attributes: assumptions that continue to reproduce a professional hierarchy of white, Anglo-Saxon males. Given the lack of diversity at partner level, such attributes and their role in promotion processes are pressure points for firms claiming to support diversity.

In general terms, our study found that promotion processes are one area of practice where we note the *existing* logics of professional and of commercialism are closely tied. The audit *professional's* identity with 'enthusiasm' and working long hours finds its evaluative expression in *commercial* criteria that measure budgeted hours worked, billable hours (hours that can be charged to clients). For senior managers and managers in charge of audits with clients at the operational level (as opposed to the partner responsible for reviewing and signing off on the audit) the realisation rates (client fee over the labour and expenses charged to jobs) take prominence. The realisation rates tie in with the most highly favoured quality for achieving promotion: revenue generation and commerciality.

"I kept … spent a lot of time trying to explain to my team that first of all promotion decisions are decided on money first so it's not like you are so great and you are so *ready*, and we are going to promote you …," (Tara, Partner, Ex-BigFirm).

Revenue generation signals the success of senior auditors in networking and bringing in new clients (Covaleski et al., 1998), and also the ability to judge commercial opportunities for the firm to provide and sell additional services to clients - though the regulation of non-audit services has limited some of these activities (Khalifa, Sharma, Humphrey, & Robson, 2007). Nevertheless, a sensitivity to opportunities to cross sell, to exploit "knowledge spill-overs" from the audit is highly valued - hence also the focus

upon the teamwork and inter-personal skills of the auditor (Anderson-Gough et al., 2006):

> "So, we are a people business that is fundamentally based on relationships, and without those relationships, we don't get any work. So, our only asset is our people, and we have to engage with targets and clients to be able to generate any revenue," (Anna, HR Partner, BigFirm).

'People skills' prevail as important criteria in fostering client relationships, but one further step in the construction of the promotion process within large audit firms, not yet much explored, is how this combination of commerciality, networking and revenue generation skills has given rise to an extension of the vocabulary of promotion. Compared to earlier research into socialisation (see for example, Hanlon, 1998; Anderson-Gough et al., 1998a, 1998b), now in many medium and large firms we found that the 'Business Case' discourse colonises the language of promotion, with respondents referring to the need to demonstrate their 'self' individual-specific business cases when being assessed for promotion. An aspirant partner might express him or herself as an entrepreneurial person with whom the partners/promotion panels might transact by granting an investment.

> "we've got with our competency framework, that quite clearly lays out what the different grades that you're expected to be able to be doing and you're achieving. From my understanding, I've not gone through that process yet, but having to start beginning to think about putting a Business Case together, it is about demonstrating how you meet those competencies," (Sanjay, Senior Manager, MediumFirm).

> "Well, the cynic in me says that the 'Business Case' is all," (Gyorg, Audit Senior, MediumFirm).

The language of the 'Business Case' represents an important crossing of commercial and professional logics, wherein the key evaluations of career promotion are both highly commodified but also 'professional'. In effect, employees and managers affirmed the importance of what we came to judge as 'a professional entrepreneur', an identity scripted by a blending of commercial attributes, leadership, teamwork and at least adequate technical skills, called "competencies" in a sense of the professional self.

Formal procedures of individual performance evaluation have been in evidence in audit firms for many years and are seen as consuming significant time and effort (Buckingham & Goodall, 2015). To perform well against certain competencies is deemed essential for the firm's success and remain key to the process of evaluation and presentation of self. Members of audit firms are accustomed to being rated, and often ranked, according to such qualities for performance related decisions and even as a sign of prospective potential (Anderson-Gough et al., 1998a; Grey, 1994; Stenger, 2017). The promotion competencies have day-to-day legitimacy as a result of their place in the evaluation process. For example:

> "You fill in a form with your [mentor] against four core values so there's four things we get marked against … And we do get guidance given to us about the expectations of a senior consultant in these four areas … we get marked against these with your [mentors] and your [mentors] then represent at what's called a roundtable – your peer group and they all sit in a room and discuss what rating you can get from 1 to 5 and that then gets moderated by the overall advisory or audit or whatever area you sit in and they bell curve ..but 'that audit service line' … was very much black box, didn't really know what happened. They could – you could have gone in proposing a five and come out with a three, it's very dependent on how well your [mentor] represents you … so they have two or three minutes to summarise to the room why you deserve your rating. So, they have your form in front of you and that form does get looked at it but it's more about what your [mentor] says and how they perceive you," (Louise, Audit Senior, BigFirm).

However, while the language of the 'Business Case' was ubiquitous, it did not spread further towards any consideration or accommodation of the idea that a candidate could project a 'business case for diversity'. Rather, among the partners and senior managers with responsibility for issues of diversity, there is a consensus that diversity issues are not relevant to promotion:

> "How well the firm does to measure people up against those competencies before granting promotion is a separate issue, but it is nothing to do with, I believe, diversity … It's probably more about the perception of two or three key stakeholders who you work for as to whether they really believe you merit promotion or not and whether you meet the competencies," (Phillip, Director with responsibilities for Diversity training, MediumFirm).

As such, although 'diversity' might be considered to have 'commercial' leverage in the ways that we noted with respect to client serving and recruitment, 'diversity logic' does not blend with a commercial logic when assessing the individual's performance (cf. Townley, 1997). Demands for diversity might have an expression in diversity network events, but there was a very limited language within which to discuss diversity service rationales for promotion. As one LGBT consultant to Big Four firms noted:

> "I noticed when you start working with the organization, they only ever talk about diversity and inclusion at diversity and inclusion things," (Kate, senior manager, NGO).

Thus, we found some, but little, evidence of change in processes of performance evaluation. Some firms required that there be the inclusion of a person on the promotion committee with explicit responsibility for raising diversity issues. For most firms this means including a woman on said committee, but more usually it means a representative of the 'diversity team':

> "we all sat in a room where we did have a good policy at one point, I don't know if it still holds … you would have somebody from the diversity and inclusion team in the room. … we used to have a nine-box grid, you can imagine, 'a bit shit', 'pretty good', right, everything in between, and we put everybody up there, you know, with the stickers and we said "is everybody happy?" … "Yeah, yeah, yeah." … And then this woman went, "OK, you finished" and we said "yeah", and she said can I just point out that in the top box are all men and just around the outside are all the women? And we were, like, "that's awkward!" (Tara, Partner, Ex-BigFirm).

The dominant identity script within which promotion processes are absorbed was one of "merit' and merit was *taken* to mean the sum total of the individual's ratings on the attributes. Our interviewees' discussions of the career process and the process of promotion had the concept of "merit", and the idea of being a person of merit, at the centre of discussions of perceived limits, obstacles and concerns about, an otherwise diffuse and ambiguous notion of a diversity programme, and how such policies might be

enacted within audit firms. From this assumption of merit, the overwhelming response to questions of diversity and merit were that these had little to do with each other. As Joanna and Daphne note, individual merit transcended all other personal characteristics and served to occlude consideration of cultural bias:

> "Every three years you assess where the Partner sits if you like on a matrix and there are no women at the very top and the Senior Partners said, 'I'm disappointed there are no women at the very top, but I'm not going to put any there just because I'm disappointed that there are none there, but we need to be aware that we need to do better,'" (Joanna, Director, MediumFirm).

> "whilst I'm obviously a firm advocator of I want women through the profession, equally I don't want it just because they are women," (Daphne, Manager, BigFirm).

Daphne expressed concern at being seen to be part of the women's network as "you end up sort of positively discriminating when you do make it just about gender". She explains her own success in career terms and as a mother on a part-time contract as the ability to combine her hours balancing client needs with bringing in revenue. Her own boss is a female in the same situation who trusts Daphne to make flexible working effective and is supportive. While this arrangement worked for Daphne, not everyone had positive experiences of working part time and felt that it had negatively impacted on their career progression. Interviewees expressed insecurity about perceived tokenism in relation to their own career progression, particularly female auditors in middle or senior positions, who considered that their 'success' within the firm should be as successful 'Business Cases' rather than a discrimination based in any way upon their gender. Lucille (Senior Manager, Medium Firm), for example, states that when it comes to appraisals:

> "(Diversity) doesn't feature because I've never allowed being a woman to really make any difference … I know they both have very challenging childcare issues in terms of their families but they both keep delivering and we provide flexible arrangements for them".

Lucille then goes on to comment:

> "I always have that cynicism in the back of my mind about whether I'm just a number because we've had four director promotions and three of them are women [laughter]. So, I hope the boys haven't been unduly judged in order to get the numbers correct, but I'm sure that hasn't been the case".

Senior managers and staff in charge of performance evaluation procedures would consistently affirm that diversity practices should/did not intrude upon staff evaluation. However, surprisingly, the identity script for 'evaluation on merit' was more prevalent among less senior employees we interviewed, most of whom were from the 'minority groupings' as defined by the 2010 Equality Act. The idea that one might be promoted according to an attribute not already considered meritorious, was a matter of anxiety to aspirant employees whose own characteristics fell within the category of 'diverse'/under-represented.

Lucille implies that her own promotion or other success within the firm would lack credibility if it were reliant on opportunities afforded by initiatives to enhance diversity. This insecurity was commonly expressed by female auditors in middle positions, who considered that their 'success' within the firm should be as successful 'Business Cases' and should not rely upon their gender. In our opening introduction we noted how Andrea references the attitudes of male co-workers ("the boys"): resentment from males in the workplace if the promotion was seen to be favoured on a gender basis is considered troubling. As we saw in the discussion of online 'diversity' training, informal interactions among colleagues can reinforce the cognitive distancing between logics of diversity and accepted 'professional' identity scripts defining the 'meritorious' behaviours that would enable fitting in and being professional.

Andrea's concern instantiates a long-standing tension between the logic of diversity and the prevailing assumptions that the assessment of professional merit is "colour" or "gender' blind similar to that seen in debates about "positive discrimination" (Berrey, 2015). Whether or not Andrea was fully committed to the belief that promotion was purely on merit, we saw also how interactions among colleagues demarcated separation between the identity scripts for promotion, and a sense that a logic of diversity should be relevant to performance evaluations or how they might be changed. While legislation is explicitly motivated by the aim to "remove obstacles" (Equality Act, 2010), firms' employees at all levels struggle to perceive the possibility that "obstacles" are embedded in the enactment of promotional processes.

Moreover, the trainee below, also in a protected social grouping under the Equality legislation, expresses concerns that members of diversity groups *might already be being favoured*:

> "The only time I've really heard any sort of discussion or been involved in any discussion about diversity or kind of inclusivity is with respect to a lot of the sort of middle-management, sort of middle to senior management, in the office. They kind of give me the impression that they're a little bit frustrated that the women [for example] in the firm seem to get promoted quicker … and that's the only thing I've ever heard. I don't know whether that's because I tend to socialise more with the guys, so I only get their point of view, but that's across this region.
>
> Interviewer: Positive discrimination?
> Respondent: Yeah. Positive discrimination. Yeah. That's definitely like a kind of unspoken thing in BigFirm," (Alec, Trainee, BigFirm).

Here we see one aspect of the demarcation of identity scripts from performance evaluation. Rather than expecting a repairing of 'discrimination', diversity can have, more commonly, a tacit, negative connotation in the firm. The "unspoken thing" suggested that, among junior employees, the logic of diversity drew parallels with concerns about 'political correctness'. Considering diversity as an element of the evaluation of merit or the "Business Case for Promotion" was interpreted as a form of tokenism, counterproductive and unfair to those who considered themselves to have 'merit':

> "I'm very 'anti-just putting people in place to make it', you know, like having lots of women in the Cabinet or ethnic minorities doing something or people with disabilities doing something," (Diane, Partner, MediumFirm).

Having the identity of professional 'merit' supported the objection to any suggestion of a diversity related 'quota' imposed internally upon promotions to senior manager, director or partner level. This rationale operated despite the existence of explicit, long-standing policies for obtaining a 'diverse' intake at the recruitment stage:

> "Yes. I think what I want to see is fairness for all regardless and the last thing I'd ever want to see is any sort of positive discrimination or … Yeah. I just think people should be measured on their merit. … I think anything once you're actually within the professional world, it [diversity] becomes a bit too much like again positive discrimination and almost making it worse by overplaying it and overemphasising it," (Emma, Director, MediumFirm).

This kind of distinction is usual among senior staff involved in diversity management processes in firms. First, while there is a sense that firms need to act to include new assessment practices that address diversity issues and the discriminations that were their condition of possibility, it cannot be associated with, as Emma says, "positive discrimination". But what Emma affirms is the commitment to the idea that the successful professional is already "measured on their merit" and that the value of the meritorious professional 'naturally' overrules one's own sense of cultural, sexual or gender identity.

In this way, in the domain of professional evaluations, there is an 'unthinkability' to the categories of 'merit' on the one hand, and the ways that such a term as 'merit' could have specific meanings that maintain current systems of cultural bias. On the other hand, changes come as perceived challenges to the role of 'merit' on grounds of diversity seemed to provoke anxious thoughts of "positive discrimination". While "loose coupling" (Meyer & Rowan, 1977) has conventionally been thought of as an intentional strategy of separation between the symbolic and the practical, we see a cognitive de-coupling that is the effect of identities that do not necessarily, explicitly conflict, but are also not blended into an imagining of how evaluative processes and their vocabulary of "merit" are neither 'neutral' nor 'technical'. Thus far, practices of promotion are neither segmented from practices of diversity (the presence of, for example, diversity and inclusiveness representatives on promotion panels would suggest that), nor are they blended within professional and/or commercial logics of practice and their rationales.

We see no evidence that there has been any endeavour to explain to the organizations' members how merit and identity 'difference' might come together in an appraisal process, or whether there are cultural assumptions embedded within promotional processes that constrain diversity. The blended identity of the professional entrepreneur formed by the socialisation of audit trainees carries through to a self-limiting of the identities associated with minority groupings, such that active cognition of linking practices of evaluation and promotion assessments to a reassessment of 'merit' is bounded both at senior levels (among partners and senior managers responsible for diversity policies and procedures) and, crucially, at junior levels. There is a growing awareness at senior levels that this is a problem. The need to challenge narrow understandings of merit is continually prompted by government tsars and committees, and NGOs, but the enactment of where and how to change promotion criteria appears to remain unthinkable, in part perhaps, as mentioned in our initial focus group discussions, because traditional understandings of merit have yielded strong results in the past, and where partnership structures constitute a loose assemblage of entrepreneurs whose future income levels (continuing into retirement) are contingent not only on their own individual performance but inextricably connected with the fee-generating capabilities of those who are promoted.

In the concluding discussion, we reflect upon the wider processes of identity construction within and beyond professional service firms that structure this kind of impasse between diversity logics of practice and those associated with professional and commercial/corporate practices.

7. Discussion: logics, hybridity relationships and identity scripts

In this discussion section we develop our insights and comments on segmenting, blending and the demarcation of identity in the following sections. This is followed by a discussion of identity scripts and the role of "merit" as a dominant discourse. Table 4 summarizes the relations among logics that we find.

7.1. The segmenting and blending of logics: leveraging, symbolism and cynicism

Recent research has stressed hybridity relations as expressions of intentionality wherein relations between logics in the hybrid organization are "managed" and their effects functionally "balanced" by organizational actors. Similarly, we find that logics of diversity have influenced the emergence of new scripts and practices *segmented* (Dunn & Jones, 2010; Pache & Santos, 2010; 2013) from other logics and sometimes *blended* within them (Battilana & Dorado, 2010; Jay, 2013). However, whilst our findings affirm the role of segmenting and blending of new logics into a form of hybridity, we would suggest refinements are necessary to understand what effects are *enacted* within such responses.

First, as others have noted, structural segmentation of new practices associated with the enactment of diversity logics achieves compliance with external demands that serves to demonstrate awareness of the problematic of discrimination and victimisation in organizations and society. This form of separation is little different from classic *loose coupling* (Meyer & Rowan, 1977) and such practices leave existing operative activities in professional firms unaffected, whilst enabling the firm to demonstrate the requisite legislative compliance that is a condition of possibility for public sector contracting (Scott, 1995; Meyer & Rowan, 1976). In so doing, we suggest that this segmenting is never entirely independent of other firm logics: in this case the segmentation of diversity training and networks is organizationally leveraged for firms' commercial practices at the symbolic level. As such, whilst structural segmentation might seem to allow logics to be *practised* independently, in so doing it can also serve symbolic and legitimating functions that complement the professional and commercial logics of practice. The terms 'segmenting' and 'separating', as such, should not be taken to mean that there are no effects or consequences for the other more dominant logics. In other words, segmenting is not a 'loose coupling', but more a kind of symbolic instrumentalizing or discrete concurrence among hybrid logics with legitimating effects.

The diversity logic of practice is also seen to blend with the professional and commercial logics in practices such as recruitment, client networking and new arrangements of flexible working (Smets et al., 2015). Firms now affirm their diversity and inclusiveness in recruitment brochures and through interviewing processes; recruiters are trained to reflect professional recruitment scripts and incorporate awareness of possible prejudices through discursive categories such as "unconscious bias" and their own tacit assumptions about "people" and prevailing ideas of "cultural fit' within the firms. Diversity identities and networks within client sectors may be strategized as future client resources (cf. Jones et al., 2010). As with *segmenting*, the *blending* of commercial and professional logics with diversity rationales serves symbolic displays. However, here we see more of a *close coupling* between the symbolic and operational as firms see the promotion of diversity scripts as both a potential marketing strategy and in the leveraging of new markets and customers for diverse identities - such as the talk

Table 4
Logics and their relationships in time and practices.

Table 4	DIVERSITY LOGIC, HYBRIDITY AND ORGANIZATIONAL RESPONSES		
	Logics Segmentation	Logics Blending	Identity Demarcation
Situated Organizational Practices and Responses	i) (Online) Diversity Training (New) ii) Diversity Networks (New)	i) Recruitment Training (Extant) ii) Client Service Training (Extant)	i) Performance Evaluation and Promotion Practices - and limited effect on core practices of evaluation (Extant)
Situated Temporality	i) Sporadic training – every three years for most firms. ii) Networked events also sporadic	i) Sporadic for Recruitment practices/HR ii) Continuous for "Client Service"	i) Highly Sporadic- for Performance Evaluation processes and decisions
Identity Scripts	i) Diversity & Inclusiveness (New script) ii) Legal Compliance (New script) iii) Diversity Networking (New script)	i) Professional & Diversity: Recruitment and Access (Blended script) ii) Commercial & Diversity: expanding Client Service (Blended script) iii) Professional, Commercial & Diversity: The Business Case for Diversity (Blended script)	i) Professional: Core discourse of "Professional Merit" (Meritocracy); no identity script for Diversity
Basis of Practice	*Structured/Managed* Segmenting of new logic	*Structured/Managed* Blending of new logic with old logics	*Cognitive demarcation* New logics and identity

amongst our respondents of the potential of the "Pink Pound".

In both segmenting and blending, organizational actors' professional *identity scripts* are often loosely coupled to the scripts of a logic of diversity. Employee interactions, and the comments and reflections on diversity training offered by staff, often indicate cynicism and distancing from the values of a diversity logic. Office 'banter' around online training, for example, is indicative of the issues Dobbin and Kalev (2016) have noted concerning the relative lack of impact of formal (and 'segmented') diversity training and education upon internal processes and changes in other corporations. Phrases such as "tick-boxing" and comments on the "narrowness" of online diversity training content seem indicative of a cynical distancing (Kosmala & Herrbach, 2005) of the identity scripts (the professionals' sense of their work-selves) from matters of diversity. This low-key disparagement expressed through 'office banter' reinforces prevailing identity scripts of professionalism, and the social hierarchy accompanying them, while subtly weakening the impact of the diversity practices that exist.

7.2. Identity demarcating and identity scripts

In an area of practice where matters of discrimination and prejudice have suggested the need for changes to avoid discrimination (or as the term used in firms "unconscious bias") and remove "obstacles," what we observed was a limited engagement by senior management in terms of changes introduced, *and* seemingly a lack of recognition among diversity-relevant junior employees that prevailing processes of professional evaluation might require adjustment.

Firm practices of performance evaluation and the identity scripts that they follow sit awkwardly with the logic of diversity. Relations between the new logic and the old are demarcated through a cognitive bounding that is rooted in the different identities formed and reproduced through logics of practice. Thus, our third hybridization category of *identity demarcation* highlights these effects upon processes of hybridity as the outcome of cognitive bounding within identity scripts. For appraisal processes it seems that the identities are clearly demarcated, even if some attempts at 'blending' (such as in the composition of promotion committees) are made.

What we note is neither overt conflict (Dunn & Jones, 2010), but nor is it compatibility (Greenwood, Díaz, Li, & Lorente, 2010; Townley, 1997). Rather, as identity scripts inform the rationales and meaning that organizational actors bring to their activities and which ultimately inform their sense of self, we suggest that new logics driven by external demands meet limits when juxtaposed with strongly scripted concepts (termed 'merit') and embedded logics (Barley & Tolbert, 1997; Bévort & Suddaby, 2016). While Kornberger et al., (2011) recognised the importance of identity scripts for a manager to demonstrate partner potential, identity scripts guide the rite of passage that is entailed in distancing the self from an old identity, and contractual status as an employee, and crossing the line to emerge as a potentially successful professional entrepreneur and employer of others. These embedded logics rest awkwardly with a new logic of diversity, where the latter draws legitimacy and authority from extra-organizational sources. Such limits are expressed as the multiple identities of logics of practice within the individual that are neither 'blended' like organizational structures nor 'segmented' as distinct processes, but denied or repressed at a level of awareness, cognition and reflexivity.

As Lok argues, the construction of a "hybrid identity" may "be more complex and contingent than extant theory suggests," (Lok, 2010). Organizational actors hold multiple identities (Thornton et al., 2012), and they seem to draw upon those identities differentially and according to situated judgments of 'appropriateness' (March & Olsen, 1989). While in part these situated judgments are *spatially* distributed among different practices in the professional firms, it is also noticeable how the importance of logics is also *temporally* dispersed. The 'performances' of a diversity logic in such practices as online diversity training and diversity networking events are infrequent and seem to leave little trace in understanding of professional identity and professional practices. Thus, 'professional' performance is a continuously enacted identity script, whereas diversity logics are events punctuated at particular points in time, such as online training and recruitment periods, and hence diversity logic is more episodic than continuous.[10]

This 'in-person' distancing between identities is expressed most explicitly in the promotion processes. Whilst firms expect that logics of diversity would have an effect upon firm processes, there is ambiguity and resistance expressed to the notion that diversity matters should be relevant to performance appraisal practices. Such an idea seemed to be literally 'unthinkable', rather than deliberately cynical or instrumental. Central to this 'unthinkability', in our assessment is the association between performance

[10] We are particularly grateful to the editor for a suggestion that we highlight the importance of the situated character of logics in both space *and time*.

evaluation and promotion processes and the identity script of 'merit'.

7.3. Identity scripts and the language of "merit"

Identity demarcation is central to the cognitive 'struggle' between diversity logics in promotion procedures and practices and the identification with "merit" as the benchmark against which professional employees hold themselves to account. Previous work has identified the discourse of merit in corporate boards and its supporting role in maintaining gender hierarchies (Ben-Amar et al., 2020). Moreover, in law firms Sommerlad (2015) has long argued that the language of merit has a kind of 'social magic' in affirming the dominance of the white male elite in law firms, and likewise within accounting firms (Kornberger, 2011).

As Rivera has suggested "Whatever merit is, the current elites of the professional audit firms have more of it" (Rivera, 2015: 86); merit is not solely a rollcall of professional attributes but reinforces particular social and cultural hierarchies. However, our work suggests also that merit does operate as an identity script that affirms both professional and commercial logics. This script shapes processes of cognition in promotional processes. 'Merit' is not only an 'elite ideology' but is part of an identity that is instantiated in practices and among all levels of audit firm hierarchies, *including those most likely to otherwise identify with diversity logics* - the non-elite. As we have seen, a general objection to almost any interpretation of initiatives to address gender and other diversity imbalances in performance evaluation was that promotion should be on merit. For our study this dualistic sentiment was exemplified for us in the following emblematic quotation:

> "It's hard to be a woman and get on, but I've never experienced any difficulties," (Emma, Director, MediumFirm).

While auditors belonging to social or cultural groupings protected by diversity legislation recognise that there are problems of lack of diversity in their firms, at the same time, they are frequently careful to distance themselves from any personal engagement in diversity initiatives that may ameliorate the situation.

This situated demarcation of a professional identity with logics of diversity links with recent work on the role of self-blame in resistance to change. Baker and Brewis (2020) recently located a prevalence for self-blame among female auditors as the consequence of an unconscious confrontation with the loss of the "perfect worker ideal" (Acker, 1992). In our study this "ideal worker" (Acker, 1992) is exemplified, we would suggest, through an ideal of 'merit' and an identity script of meritorious professionalism. Whilst our framing in this study has not been psychoanalytic, we do concur with their analysis of the performative effects of a conception of an "ideal worker". And while Baker and Brewis (2020) suggest that self-blame, self-reflexive anxiety and resistance to diversity logic is the ego's response leading to a destructive cycle of self-reproach and atonement (Freud, 1917), we suggest that such psychic processes are themselves constituted and reinforced through discursive interactions with co-workers. "Banter" and "joking" among employees serve to reinforce the role of unconscious and the "psyche's predisposition to defense" (Baker & Brewis, 2020).

As such, while Bévort and Suddaby (2016) highlight usefully the role of identity scripts in the "making sense" of multiple and hybrid institutional logics, we find it difficult to follow their claim that it is "individual subjectivity" that is central to this process. Rather, identity is formed through interaction and is an identity with something - that something is an identity with *these* others (and not *those* others). Moreover, we have noted how *interaction* and *inter-subjective interpretation* are evident, for example, in practices such as online training and promotion. The identity scripts concerning diversity initiatives and their relationship to professional merit were social constructions and not about 'individual agency' and are, as Bévort and Suddaby (2016) say, part of the process of sense-making. 'Sense-making', as Karl Weick has shown (1995), is fundamentally social and not reducible to individual agency.

7.4. Individual 'merit' as an 'epidemic' of individualism

As junior auditors evaluate themselves as individual 'Business Cases' for promotion, management presently struggle to reflect upon how accepted definitions of 'merit' are not independent of assumptions about gender, ethnic, class, or other social groupings underrepresented within professional firms in ways that differ from their ability to reflect upon recruitment and cultural norms. Accordingly, merit is a concept within a professional script that the already successful auditors understood as in their own image and practice. Similarly, we see how, when senior managers are engaged with unfamiliar, uncertain and ambiguous concepts, such as 'diversity', they adopt ways of discussing, interpreting and enacting that rely upon their familiar context, and what is plausible to others, and, moreover, draw strongly upon their identity founded upon professional and commercial logics. Battilana and D'Aunno (2009) draw on Emirbayer and Mische (1998) to suggest that embedded agency should be understood as, amongst other things, containing different temporal aspects. Past, present and future orientations are described as a chordal triad of contextually embedded and supported agency. It seems that the evaluation practices were strongly reliant on past scripts to make sense of who to be. The other practices we mention appear to have more obvious present and future orientations in relation to recasting life in the firms.

The sourcing of professional identity in the individual or 'personal reputation' (cf. Table 1) is perhaps key in understanding the importance of being merit-worthy and helps account for the reception that diversity management practices achieve. This lack of any significant reworking of notions of merit and what this might mean in a professional context seems to accord with the situation whereby any change on the ground tends to be isolated or sporadic, and reliant on those already in senior positions being willing to alter practices. As Castilla and Benard (2010) have suggested, the language on meritocracy can seem to have paradoxical effects - in our case in affirming a status quo rather than change (Castilla, 2008).

The firm setting and the focus upon the 'Business Case of the Self' (cf. Grey, 1994) that we have observed is, in our assessment, indicative of a broader cultural phenomenon: *the intensification of individualism*. One effect of these defensive effects of the performance evaluation process we have observed is to sustain an "epidemic of individualisation" (Baker & Brewis, 2020). Bauman (2012) suggests that the process of intensifying individualisation in the 'Liquid Modernity' of the 21st Century rests uneasily with programs and policies that attempt collective action for particular social groups.

> "Over time, individuals have come to believe that their well-being, health, career success and social skills are their own responsibility. Furthermore, individuals have also come to view it merely their duty … to deal with systemic inequalities." (Bauman, 2012: 62)

As Bauman (2012) argues, we see that progressive changes, of the kind that the Equality Act and other governmental policies promote, sit awkwardly with the notion of the "self-assertion of the

individual" (2012: 29). Our research indicates how prevailing professional discourses about individual 'merit' in audit firms influence and bound the enactment of changes that occur in the name of diversity and reveals something of their unintended consequences.

8. Conclusion: the possibilities for change

In this section, we offer a few closing thoughts on questions of identity. We also consider other conceptual issues relating to implementing changes to organizational practices that seek to remove obstacles to the promotion of a more diverse social mix at senior levels in audit firms. To start, we summarize our findings. Whilst commercial and professional logics in firms are predominantly closely blended, on balance it is the commercial logic that has sought to leverage the introduction of new and adjusted practices in the name of a diversity logic (cf. Lander, Koene, & Linssen, 2013).

Battilana et al., (2017) anticipate that, in cases where there are more than two logics at play, "… some combinations may be blended while others may be kept separate". We have found that it is important to look at logics not as single entities in an organization but as specific composites of material and symbolic aspects that are taken up variously and connect or segment within different organizational practices and at different times. Our research shows the aspects of organizations where the logic of diversity can be found. This challenger logic has blended with certain current practices (recruitment and approaches to client service) and given rise to new and segmented practices (online training and diversity networking) but has left more continuous organizational practices untouched (for example, audit procedures and professional examinations).

Performance evaluation and procedures for assessing promotion were practices that remained the most 'distanced' from the logic of diversity in terms of impact, and for employees to follow and decipher. Identity scripts situated among processes of promotion and evaluation have remained largely unchanged, and, as we have noted, suggest that in matters of identity such diversity led changes appear 'unthinkable'. Brown (2015) has written of the ability subjects can have to deploy contradictory identities and we also see little evidence of identity conflicts in professional service firms - rather we see continuing demarcation, which has the effect of dealing with contradiction. Yet, as Pache & Santos recently remarked (2021: 646), not all responses to competing institutional logics are stable and some may be detrimental in the longer term - particularly, where identity struggles are central issues (ibid.: 648). Indeed, we sense that the current short-term responses to matters of the evaluation of professionals seem likely to questioned as the continuing domination by a white male hierarchy amid firms' 'diversity profiles' is noted (Financial Times, October 2019).

We have observed how a significant majority of staff at both senior and junior levels rebuffed the view that there was a relevant matter of diversity in recasting performance evaluation procedures. Some juniors talked openly of their belief that the firm may now practise quotas, though senior partners denied and were opposed to quotas on the principle of merit. We saw no evidence of quotas being applied. Other respondents explained that there were 'targets' (some of which have made public in recent years) for promoting women or ethnic minorities to senior positions. A majority view was that promotion was activated on "merit".

So, in noting that the logic of diversity does not infiltrate evaluation practices in a significant or systematic way as yet, we are also noting that the logic of diversity does not engage reflexively with a script of merit shaping a source of identity within the professional logic. The attachment to the existing version of the identity script for merit drives the anxieties and unthinkability of change in this area or practice and is both reflected in the demarcation (or salience and prioritizing) of identities, and this demarcation in turns sustains the 'unthinkability' and status quo. So, while it may be the case that, in general "underrepresented groups are more cognizant of the presence or absence of procedural justice (Barone 1996; cited in Buttner et al., 2010b)," (Cole & Salimath, 2013: 158), the enactment of the identity script of merit seems to work to keep away any such discussion of this (in our interviews at least).

Yet, the term 'merit' is not a fixed or invariant term, neutrally applied across all contexts, nor is it tied essentially to particular logics of practice. For example, some argue that women may have a different style of leadership and vision that can therefore go unnoticed under current merit measurement systems (e.g., Painter-Morland & Deslandes, 2014). Also, it has been noted that leaders of professional service firms prioritise the 'A player' merit identity script without having a good understanding of the myriad 'B players' who are essential for keeping the organization going but who, again, remain less visible in the merit game modelled on traditional partnership attributes (e.g., Delong, Gabarro, & Lees, 2007: 171). Institutional logics are malleable to blending and in no way essentially conflictual (Noordegraaf, 2015, 2016). What we observe is how our auditors at all levels define 'merit' as the identity script of professional performance evaluation processes. In turn, merit and the meritorious professional are constructions founded upon the organizational processes of assessment that already exist within. As Posselt has shown:

> "How achievement and potential are defined in context structures merit" (Posselt, 2016: 10)

Reay et al., (2017) have suggested that one of the main mechanisms for new logics to take hold is to affect a reframing of a dominant logic. In this respect, the multiple logics of Environmental Social and Governance (ESG) reporting metrics and practices, we note, face similar challenges but as a further exploration of complex organizations (Kraatz & Block, 2008) these matters offer fruitful possibilities for extending our theorising on the complex interrelations among logics.[11] Of relevance here, to the call for greater diversity, is the growing regulatory and investor attention to environmental, social and governance (ESG) logics and metrics, and, in particular developing the "social" pillar within ESG, of which diversity is a key logic. Increasingly, the SEC, European Commission and FRC (among other regulators) are looking towards strengthening disclosures about the diversity profiles and practices followed by firms.[12]

Developing metrics potentially constitutes yet another mechanism for managing a problem rather than dismantling institutional barriers to change, unless there is an understanding of the relations between the logics that embed notions of merit and a 'challenger' logic such as diversity. We see perhaps similar intractability between logics in the CSR field, where the construction of ESG metrics is a meeting place of multiple logics (Dahlmann & Grosvold, 2017). Whereas in CSR, there appears to be evidence of more blending between the environmental ('challenger' logic) and commercial logic (although parts of the former remain inherently segmented), our study suggests that the tension between diversity and merit is entangled with socialisation problematics over time, and we see

[11] Our findings are also salient for regulators, investors, diversity consultants and NGOs promoting ESG logics.

[12] This push is partly in response to investor beliefs that ESG investing is more than a fad but produces a premium at a time of turmoil (Wall Street Journal, 2020). Moreover, attention to such environmental and social logics is also arising from social justice concerns that women have suffered most in the workforce during the global pandemic (Forbes, 2021).

less blending. Beliefs about merit require de/reconstructing to give visibility to this intractability within the senior elite in organizations as a precursor to enacting meaningful change.

In this context, we conclude that problematizing the identity script of professional merit is central to the effective enactment of a diversity logic. For audit firms to enable greater diversity among senior staff, a closer exploration at the level of practices that constitute merit, and a new language of professional attributes could be key. For if merit is a social construction, then it can be reconstructed as further demands at the organizational field level are forthcoming. Where, perhaps, we may see development of diversity logics within audit firm practices further sourced may be from those engagements with the developing organizational field of diversity as constituted by diversity consultants, recruitment firms, NGOs and the legislative agencies of state. As Zietsma, Groenewegen, Logue, and Hinings (2017) have argued, the focus upon institutional logics and their management within complex organizations can occlude shifts in their organizational fields:

> "… [T]he emphasis on logics tends to obscure the influence of fields, in fact many of these actors are simultaneously involved in more than one field (such as a community and an industry, Lounsbury, 2007), or at least in an interstitial position between different fields, which may be more descriptive of hybrid organization." (Zietsma, Groenewegen, Logue, & Hinings 2017: 407).

Audit firms in part, can be thought of as "organizations in interstitial positions manag[ing] connections to multiple fields" (ibid.: 422; Furnari, 2014) of both audit and diversity. In this respect, audit firms have already opened themselves to scrutiny through 'virtue' rankings such as the Stonewall Index. In the medium term, as current elites are increasingly challenged on their partner profiles and external demands intensified, the "interstitial" field formed by linkages between audit firms, diversity social networks and activist NGOs, such as Stonewall could operate at field level as sources for the diffusion of new performance evaluation practices and new evaluations of the construction of merit.

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