From the Leader’s Values to Organizational Values: Toward a Dynamic and Experimental View on Value Work in SMEs

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Abstract

In this article, we contribute to empirically account for Selznick’s argument about the moral competence of organizations by showing the ways an organization collectively thinks, acts, feels and expresses needs (Callon, 2006) related to its desirable ends. These are related to the socio-technical arrangements processing the values work. Made up of devices, actors, and social groups, the socio-technical arrangements are brought into existence by means of material embodiments of values in artifacts. Considering the case of a leader who has founded a firm in the social and solidarity sector in order to implement his personal values, we contribute to better understanding value-based leadership. We trace how this leader’s values are progressively and collectively materialized into artifacts that create new relationships in which the organization’s desirable ends are to be met. Adopting a relational and processual view on values work, we trace the evolution of this socio-technical arrangement to maintain or restore the implementation of organizational values in an evolving context, contributing to a dynamic view on organizational values.

Keywords: Value-based organizations; Value-based leadership; Organizational value; SME

Received: 23 November 2018; Accepted: 10 November 2019; Published: 30 March 2020

Corporations have long been recognized as social entities developing shared and normative understandings of the world that can be later exported to society at large (Dobbin, 2009). Mizruchi (2013) argues that, since the 1980s, the prevalence of the shareholder theory has led business leaders (this term also refers to female leaders and entrepreneurs) to consider that firms should maximize social welfare by maximizing total firm value in the economy. Many contributions to the institutionalist theory (e.g. Selznick, 1994) or value-based leadership (VBL) (e.g. Bass & Avolio, 1993; Bass & Steidlmeier, 1999) show that values contribute to guiding social behaviors toward virtuous ends and that organizations think about and account for their corporate social responsibility (e.g. Branco & Rodrigues, 2007). Other contributions point to the fact that organizations might simply not want to engage in values practices and enunciate organizational values in an attempt to greenwash or fairwash their activities (e.g. Lauffer, 2003) to meet stakeholders’ expectations (e.g. Freeman & Philips, 2002; Jensen, 2002).

Yet, accounting empirically for organizations as moral agents is no easy task; as shown in the recent literature, because organizational values remain strange entities. On the one hand, value statements, codes of conduct, and corporate social responsibility accounts have become familiar features in the economic world. On the other hand, numerous scandals still break out about unethical practices against employees or in the marketplace, fuelling skepticism about the effectiveness or truthfulness of organizational values stated by firms, even by those having explicit codes of conduct or CSR policies (e.g. Kolk & van Tulder, 2002). Even in the social and solidarity sector, society expresses suspicion for firms making profits while meeting a social need; see, for example the controversy about the Grameen Bank (Karim, 2008). In short, are organizational values trustworthy? Or on the contrary, are they only rhetorical and manipulative? Can they be effective in guiding individuals’ conducts inside and outside the firm? These and similar questions have been raised in the literature in recent decades. For instance, Antebay (2013) argues that business morals remain largely elusive in corporations in order to maintain pluralism or relativism in moral affairs. Organizational values remain essentially instrumental in fostering employees’ identification with the organization (Besharov, 2014) or customers’ loyalty (Maxham & Netemeyer, 2003).

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Whilst cogent analysis from organization science tends to focus on the instrumental power of organizational values, we propose to depart from the debates about the truthfulness or usefulness of organizational values so as to focus on the practical ways an organization implements values, meaning how it collectively thinks, acts, feels, and expresses needs related to its desirable ends (Callon, 2006). The organization is defined as a collective comprising actors endowed with the capacity to think, act, and feel, and also comprising artifacts and devices that organize relationships between those actors and provide them with specific capacities and incentives to think, act and feel. In this respect, the agency is distributed in the organization among actors, endowed with their own ethical agency and values, and devices that are not only passive instruments in their hands but orient individuals’ behaviors toward the achievement of the desirable outcomes enunciated by the leader. Based on the work of Selznick (1994, p. 240), we consider that organizations can be considered as moral agents since “they are in principle capable, through organizational measures, of recognizing moral issues, exercising self-restraint and improving moral competence”. In the literature, this theoretical argument is not empirically put to the test. In this article, we aim to fill this gap by understanding the role of the progressive materialization and implementation of organizational values. In the context of the creation and development of a small or medium enterprise (SME), we start by identifying the entrepreneur’s values as the antecedents of organizational values. Drawing upon the actor-network theory, we observe how they are progressively incorporated into material objects, social entities, and managerial devices (e.g. written documents, discourses, committees, or groups of practices and explicit social policies) in the organization and gradually constitute a sociotechnical arrangement to meet desirable ends. The fluid and constructed-in-the-relationships nature of the distributed moral agency also implies its dynamic character; as new actors, material artifacts, and social groups form new relationships. While we do not observe the way moral judgments are practically made at the individual level in everyday practices, we analyze the progressive construction and evolution of the sociotechnical arrangement in a turbulent context. We also observe the positive and negative emotions felt by actors as symptoms of the effectiveness of the sociotechnical arrangement in solving moral issues that arise, and as an impetus to alter it in order to restore the meeting of desirable ends.

We depart from a perspective that would leave the moral content of values outside the scope of inquiry to focus only on their instrumental power. We also avoid taking a stance that would consider values as abstract desirable ends relevant only in individuals’ minds, outside of practices. We thus complement VBL mechanisms identified in the literature and consider that the leader’s role is also to deploy and sustain a sociotechnical arrangement to help in achieving the organization’s desirable ends. To that end, we complement Selznick’s theoretical argument with the analysis of organizational devices creating a new arrangement to meet the desirable ends.

**From the leader’s personal values toward organizational values as devices**

**Regarding the truthfulness or usefulness of values**

The vast majority of contributions on values in the sociological and managerial literature converge on the nature of values (Kraatz & Flores, 2015). First, these are ideals and views of what is desirable (Kluckhohn, 1951). They point to what is ‘worth being, doing and having’ (Selznick, 1994) and to an end-state that is better than the other ones, from the point of view of the individual holding this value (Hitlin & Piliavin, 2004; Rokeach, 1973). Second, values are abstract “durable, trans-situational goals that serve as guiding principles in the life of a person or other social entities” (Schwartz, 1994, p. 21). In a business context, a value is “something that, in the given organization, is taken as an end in itself” (Selznick, 1968, p. 57). Third, values embody a moral imperative (Tsirogianni & Gaskell, 2011) and are experienced by individuals as obligations and specifications of what ought to be (Hecto, 2008; Joas, 2000). Fourth, values endure over time. Though not fixed, individuals’ values are relatively persistent through times and contexts (Rokeach, 1973; Schwartz, 1994; Williams, 1979). Fifth, values are felt by people who can experience positive or negative emotions when they reach or fall short of their ideals (Barth, 1993; Tsirogianni & Gaskell, 2011).

Extensively researched at the individual level, values also operate on the group and organizational planes (Capelli & Sherer, 1991; House, Hanges, Javidan, Dorfman, & Gupta, 2004). Their nature is different from that of personal values since they are not seated in individuals’ minds. The institutionalist perspective recognizes that organizations have values of their own (Clark, 1956; Selznick, 1949, 1968; Zald & Denton, 1963). Through processes of value infusion, a shared moral order can emerge in an organization (Selznick, 1994) since values are inter-subjective and potentially socially integrative (Patterson, 2014; Selznick, 1968; Smith, 2003; Vaisey, 2014). Indeed, in the literature, the antecedents of organizational values largely emanate from the entrepreneur’s or management team’s personal values, which, through a top-down process, percolate to the rest of the organization (Schein, 1985). This is particularly relevant in SMEs that tend to favor informal management and communication as well as coordination through mutual adjustment (Torres & Julien, 2005). These authors also note they benefit from a centralized power and strong proximity, allowing the entrepreneur to establish strong relations with his/her collaborators. The centralization of the entrepreneur’s power and even the personalization of management
are based on direct supervision. These specificities show that values can ultimately be imposed by the entrepreneur. Yet, due to heterogeneous interests or values at the individual level, this diffusion process might result in a fragmented organizational culture (Martin, 2005). The VBL-related literature has particularly focused on describing behaviors that are rooted in the leader’s moral and ethical foundations (Bass & Steidlmeier, 1999). Transformational leaders (Bass, 1985; Bass & Steidlmeier, 1999; Burns, 1978) are those who appeal to and influence followers’ values and inspire them to transform their organizations. In this stream of literature, the leader relies on motivational and empowering mechanisms to influence followers’ values (Burns, 1978). When perceived as moral, authentic, and ethical (Bass & Steidlmeier, 1999), the leader’s values improve the effectiveness of leadership, in the sense of their capacity to influence followers’ behaviors (e.g. Gardner, Avolio, Luthans, May, & Walumbwa 2005). In these contributions, organizational values are instrumental in conveying the leader’s personal values to the rest of the organization. In fact, when leaders infuse the organizations with their values, they become institutionalized (Selznick, 1968) as shared value systems that can prove useful in managing and coordinating complex organizations (Barnard, 1938).

Indeed, in the institutions and in the VBL literatures, organizational values are cognitive or cultural instruments aimed at infusing the leader’s personal values into the organization. Debates revolve around the usefulness or truthfulness of organizational values. The cognitive perspective provides many accounts of values typologies that contribute to grasping the heterogeneous set of value arrangements among individuals (Schwartz, 1992). However, that definition of values – either individual or collective – as abstract notions makes it difficult to theorize how they connect with one another and how they are implemented in organizations (Gehman, Trevino, & Garud, 2013). The cultural perspective focuses on how values are embodied in discourses or symbols (Phillips, Lawrence, & Hardy, 2004) and exert an instrumental power they can motivate and guide personal behaviors (Hitlin, 2008; Joas, 2000). They can also shape evaluations about actions, actors, or objects (Dowling & Pfeffer, 1975; Suchman, 1995). Finally, values can also be used to explain and justify behaviors and decisions (Gecas, 2000; Mills, 1940). Many scholars associated with this strand of research consider that the emergence, stability, and dissemination of values are institution-dependent. Values and the institutional mechanisms sustaining and diffusing them are considered effective when they provide the organization with a robust frame for social behavior that favors high resilience (Scott, 2014).

Finally, critical studies take an opposite approach toward the instrumental power of value. They question the truthfulness of values embodied in cultural artifacts. Far from being transparent representations of the organization’s moral order, the normative power of values can be used to serve unethical ends. For example, in the literature on VBL, Burns (1978) suggests that VBL depends upon the moral content of the values conveyed. Those leaders “should encourage followers to embrace moral values such as justice or equality” (Burns, 1978, p. 155) but, in a business context, some academics have argued that VBL can have a narcissistic, self-aggrandizing ‘dark side’ (Bass, 1985; Howell & Avolio, 1992). Bass and Steidlmeier (1999) show that authentic transformational leadership actually rests upon the moral content of the values conveyed, while pseudo-transformational leaders tend to promote competitiveness at the expense of collaboration and manipulate, rather than empower, their followers. Such contributions give rise to a debate about leaders’ sincerity and the truthfulness of the moral content of the stated organizational values.

In these streams of literature, organizational values are instruments which, by means of cognitive or cultural mechanisms, infuse the leader’s personal values into the organization in order to influence individuals’ values and behaviors. They are evaluated either against their usefulness in providing a robust frame for social behaviors in organizations or their truthfulness as regards their manipulative power toward stakeholders. We argue that organizational values are not mere instruments. They are devices creating new relationships between actors equipped with artifacts. We propose to study how organizational values help materialize the leader’s values and contribute to our understanding of the empirical ways an organization collectively thinks, acts, feels, and expresses needs (Callon, 2006) about desirable ends or norms to be enacted in mundane business activities.

**Values as devices distributing the values work**

In literature, scholars have considered how organizational values as artifacts intervene in practice. Some have studied the discursive embodiment of values in organizations. Values are not only disseminated along a top-down process but their meaning is negotiated among actors across the organization (Ford, Ford, & D’amello, 2008) and beyond organizational boundaries with various stakeholders (Kraatz, Ventresca, & Deng, 2010; Suddaby, Elsbach, Greenwood, Meyer, & Zilber, 2010). This discursive approach helps better understand how values manifest at different places in an organization and how actors make sense of values, according to the specific context they evolve in, and can in consequence make practical moral judgments on the appropriate behavior. But in these contributions, organizational values are considered in isolation even though, under normal circumstances, they are created and used collectively, forming mutual, interrelated systems that also include various humans or constituted social groups (Ueno, Sawyer, & Moro, 2017). Applying this view to a value-based leader, organizational values are the result of the progressive
materialization of the leader’s personal values into artifacts that create a network of relationships that enact the values work, as defined by Gehman et al. (2013), as the practices through which actors translate values into practices and then enact them. In fact, many contributions in the new economic sociology show that moral categories are formed during the exchange relationships in the market. For example, Zelizer’s sociology is “concerned with how people, working through institutions (and sometimes against them), and using symbol-ic-material distinctions that signal moral commitments and assignments of worth, draw boundaries and connections between themselves and others, us and them” (Fourcade, 2012, p. 1060). She particularly explores areas of observable tensions between commercial and moral motives. In accordance with Callon (1998) and MacKenzie, Muniesa and Siu (2007), she argues that “markets are intensely moralised and moralising”. Applied to an organizational setting, this approach would consider that organizational values are devices bringing new relationships into existence in which moral imperatives are created or enacted collectively. This relational perspective considers that ethical agency is not reserved for individuals. It departs from the ontological view of organizations as deprived of agency, as supported by the vast majority of contributions. According to them, “that it would be unwise and improper to vest organizations with rights beyond those of their members so it is not possible to expect them to fulfill responsibilities beyond those owed by their members” (Scott, 2002, p. 36).

As Selznick (1994), we acknowledge that organizations are not endowed with rights but that this argument is not sufficient to consider that they do not exert moral competence. In this respect, organizational values are different from individual ones but “organizations can and do take account of multiple values; accept limits on the ends they may pursue and the means they may use, devise procedures for controlling conduct in the light of moral concerns. They are in principle capable, through organizational measures, of recognizing moral issues, exercising self-restraint and improving moral competence. They can in short, be responsible participants in the moral order” (Selznick, 1994, p. 240).

By considering that moral competence is in fact distributed along a socio-technical arrangement created by the organizational values embodied in speeches and artifacts, this relational perspective also departs from other contributions that account for firms as moral agents. In these contributions, scholars theorize the institutional mechanisms that perform and maintain shared value systems in organizations (e.g. Albert & Whetten, 1985; Besharov, 2014; Selznick, 1968) or they value rational authority as a promoter of higher virtues in organizations (Rothschild & Whitt, 1989; Satow, 1975). But these contributions consider values only as cultural or political instruments whose moral content is to be found outside of practice, relationships, and predating their embodiment and enactment. Apprehending the set of artifacts and actors is then necessary to account for the procedural and constantly negotiated quality of moral agency and moral decision-making (something especially important in the context of an organizational environment) as well as “the emotive, embodied and indeterminate nature of ethical existence as a lived social relationship within (as well as without) organizations” (Hancock 2008, p. 1359). To empirically investigate Selznick’s argument in firms, few recent studies have adopted this relational perspective on values. They focus on value practices as contributing to the emergence of values and their implementation. Gehman et al. (2013) adopt this epistemology to study how values are implemented in practice by focusing on value works. Daskalaki, Fotaki and Sotiropoulou (2018) adopt a similar approach to study value practices in a crisis. They extend the performative understanding of values as situated in networks of practices, by considering the intersections between the material and the discursive, as well as the emotional and relational dynamics involved in the co-production of values in corporate spaces, both in buildings and at an urban scale. We agree with them and consider that values are specific devices that distribute the values work across social and material elements (Latour, 2005). Initial entanglements become networked to allow for actors’ adherence to value practices, and finally the implementation of these. Based on the work of Gehman et al. (2013) and Daskalaki et al. (2018), we perceive human needs and cognitive ability as the intent of artifacts design but they also emerge from the arrangement of humans and various other artifacts. We aim at complementing these accounts on value practices by focusing on the larger system of artifacts and actors in an organizational setting. More precisely, we want to account for the materialization of the leader’s personal values into a socio-technical arrangement and more particularly for the organizational choices made as to the design of this system and its evolution through time. Doing so, we intend to provide an original empirical account on Selznick’s argument about the improvement of an organization’s moral competence (1992). Gehman et al. (2013) studied the emergence of a code of honor in a university, which can hardly qualify as a typical for-profit context. They also focus on the single artifact that is studied and its production provokes encounters between actors who work together to implement value practices. More precisely, they focus on a specific category of organizational practices they dub ‘value practices’, which they define as “normatively right or wrong, good or bad, and therefore pursued (or not) as ends in themselves” (Gehman et al., 2013, p. 87). Nevertheless, they do not contribute to our understanding of values as devices in mundane commercial activities. They also do not grasp the values work in the university on the whole but rather trace how the honor code contributes to value practices outside its initial scope. In our study, we aim at extending this approach to study values as devices to also
encompass managerial practices in an SME. Indeed, organizational values guide behaviors in mundane tasks also. Moreover, they do not account for the dynamic evolution of the socio-technical arrangement created by the material embodiments of organizational values. In a changing context, uncertainties about desirable behavior might arise and raise moral issues to be solved in order to restore the implementation of organizational values. When failing to do so, the organization might question not only the values stated or the institutionalism mechanisms infusing them, but also the design of the arrangement itself. Since the antecedents of organizational values lie in the leader’s individual values, which are relatively persistent through times and contexts (Rokeach, 1973; Schwartz, 1994; Williams, 1979), they will likely show similar characteristics. Then, to improve the implementation of these desirable ends in practice, the organization would likely alter the socio-technical arrangement designed to meet the organization’s desirable ends by altering the artifacts themselves and by transforming the network of relationships between artifacts and actors.

In the context of the creation and development of an SME, we start by identifying the entrepreneur’s values as the antecedents of organizational values. Drawing upon the actor-network theory, we observe how they are progressively incorporated into material objects, social entities, and managerial devices (e.g., written documents, discourses, committees or groups of practices, and explicit social policies) in the organization and gradually constitute a sociotechnical arrangement to meet desirable ends. The fluid and constructed-in-the-relationships nature of the distributed moral agency also implies its dynamic character; as new actors, material artifacts, and social groups form new relationships. While we do not observe the way moral judgments are practically made at the individual level in everyday practices, we analyze the progressive construction and evolution of the sociotechnical arrangement in a turbulent context. We also observe the positive and negative emotions felt by actors as symptoms of the effectiveness of the sociotechnical arrangement in solving the moral issues that arise and as an impetus to alter it in order to restore the implementation of desirable ends.

**Research method**

**Research context**

In this article, we choose to focus our results on the SME that was studied longitudinally from 2014 to 2017 (Iacobucci & Rosa, 2010). Though a single case study has an idiosyncratic character (Gehman et al., 2018), it can explain complex dynamics or processes. We observe the materialization of organizational values in artifacts and in organized groups (commission, their operating rules, their composition) and identify the relationships built between actors and artifacts. In interviews, we capture the negative or positive emotions of actors, which are the symptoms of the implementation.

After a trip to Canada in the late 1990s, Claude, a public policy consultant, returned to France steeped in the culture of that country centered on the individual. As a specialist in matters centering around the evolution of public policies as well as social and health systems, he decided to duplicate this model in France. In a context of hospital reforms, Claude initially proposed to the state his system of support for vulnerable people, in order to make it a public service. Faced with numerous regulatory and administrative obstacles, he finally preferred creating a company: this is how Persontop was born in 2000. It intended to help people who have lost their bearings and do not know who to turn to when confronted with personal difficulties. Specializing in the field of social intermediation, the SME offers advice and support services on behalf of organizations, mainly in the social protection sector, thus enabling them to address their beneficiaries’ concerns. A total of 10 million beneficiaries currently have access to these services. The counselors, working on the different telephone platforms, therefore deal with varied issues that are not always easily dealt with such as supporting a loved one at the end of his/her life. The company has around 20 customers and provides more than 50 tailor-made offerings to make sure its relationship with them is personalized. Its core business was initially focused on supporting the elderly through close collaboration with retirement funds. However, since 2010, it has also been offering its services to large companies and therefore provides follow-up for the benefit of active people. A total of 5 million employees are currently benefiting from it. As an illustration, programs that ensure a balance between private and professional lives have been developed in view of current societal issues. In 2013, the SME chose to break into new markets and invest in health and well-being. This company generated a €12-million turnover and grew to 95 employees, operating from three sites in 2016.

Claude was keen on taking his employees into consideration, and decided to co-construct the social pact with all his SME’s internal stakeholders. The pact was in the form of a 12-page document providing information on the rules established in terms of employment, remuneration, social relations, and management. More precisely, it defines the rules to be followed in these areas, which are meant to promote benevolence, social cohesion, and ‘living well together’. In this sense, the social pact strives at imparting meaning. It also grants a predominant place to middle management members, by specifying the role they must play in terms of support and work organization.

This SME is part of the social and solidarity economy (SSE) sector. The SSE sector comprises a group of companies whose
internal operations and activities are based on the principle of solidarity and social utility. In addition, in line with a logic of social utility, the SSE provides an answer to many societal issues.

**Data sources**

We have diversified our collection methods: life stories, semi-directive interviews, participant observations, and documents. A total of 22 interviews are analyzed in this article (Table 1): 18 interviews were conducted between 2015 and 2016, including two retrospective ones in 2017 (Calabretta, Gemser, & Wijnberg, 2017). Other interviews were conducted with external actors. Since we chose a level of intra-organizational analysis, we chose not to integrate them. The objective was to verify some information and determine whether the perceptions of the manager and the human resource management (HRM) had changed.

**Data analysis**

We have conducted a re-used of qualitative data (Germain & Chabaud, 2006). It “consists of re-examining one or more sets of qualitative data, with a view to examining research questions that are different from those contained in the original study” (Thorne, 2004, p. 1006).

Our data were derived from an early study on the link between HRM and innovation in SMEs. The interviews conducted by one of the authors of this article highlighted the manager’s predominant role in the evolution of the organization toward an alternative form that clearly differs from the other two SMEs studied. Indeed, values seemed decisive for managers, guiding them in their choices and in the construction of their organization. The leader wants to operationalize them and put in place tools that are consistent with them.

So we decided to conduct a supra-analysis that “transcends the focus of the primary study from which the data was derived, examining new empirical, theoretical or methodological questions” (Heaton, 2004, p. 34).

In the context of the supra-analysis, we identified the potential of the data that emerged from an empirical problem and have actually turned out as a gap in the literature. The new analysis is in keeping with the dynamics of the initial research project, following what Heaton (2004) recommends and was conducted by the researcher who carried out the initial research, which facilitates data reprocessing.

To re-use qualitative data, two themes in the initial interview guides are analyzed for each population: organization, values, and environment; human resources management. All interviews were recorded and fully transcribed. Interviews lasted between 40 min and 2 h 30 min. We also conducted new analyses of the documents to identify how they create new relationships in the company (a network of relationships) and develop the values. We focused on the explicit mention of the values as well as the

| Interviewee                        | Date       | Total interview time | Pages |
|------------------------------------|------------|----------------------|-------|
| **Executive management**           |            |                      |       |
| Founder                            | 02.04.2015 | 1 h 18               | 28    |
| 2                                  | 05.20.2016 | 1 h 05               | 24    |
| 3                                  | 06.07.2017 | 2 h 03               | 40    |
| Executive director                 | 05.20.2016 | 1 h 02               | 22    |
| Director of customer relations     | 05.20.2016 | 1 h 33               | 27    |
| Director of social marketing       | 05.20.2016 | 1 h 29               | 30    |
| Director of innovation             | 06.10.2016 | 1 h 27               | 28    |
| **Collaborators**                  |            |                      |       |
| Team leader 1                      | 02.03.2015 | 0 h 52               | 19    |
| Business engineering manager      | 05.26.2016 | 1 h 06               | 23    |
| Quality manager                    | 06.10.2016 | 2 h 30               | 48    |
| Information engineering manager   | 06.17.2016 | 1 h 24               | 28    |
| HR manager                         | 06.17.2016 | 1 h 22               | 27    |
| 13                                  | 06.07.2017 | 1 h 16               | 25    |
| Team leader 2                      | 06.17.2016 | 0 h 53               | 19    |
| Counselor                          | 06.23.2016 | 1 h 05               | 24    |
| IT manager                         | 06.23.2016 | 0 h 50               | 17    |
| Education manager                  | 06.23.2016 | 0 h 50               | 16    |
| Engineering manager                | 06.23.2016 | 0 h 56               | 20    |
| **Documents**                      |            |                      |       |
| Social pact                        |            |                      | 12    |
| Company presentation               |            |                      | 9     |
formulations of obligations and rights (which refers to a moral imperative).

As part of a process-oriented research, we used a temporal bracketing strategy (Langley, 1999). We are interested here in the evolution dynamics of the socio-technical arrangement designed to include these values. Thus, we have identified sequences within the organization’s trajectory. They have been identified using key dates and breakthrough events, which emerged thanks to the analysis of interviews with the manager, employees, and key partners of the SME, and also through documents attesting to the organization’s evolution, such as the social pact.

As Langley (1999) points out, these sequences should not be equated with successive phases of a process. They only serve to structure the description of facts. We thus trace the construction of the sociotechnical arrangement materializing and enacting the leader’s values.

Therefore, our analysis process was the subject of coding and double coding work, carried out by two of the three co-authors. First, we proceeded with a simple coding, in which the co-author who had conducted the interviews, together with the third co-author; analyzed each interview individually and developed an early coding, based on the different back-and-forth movements between the study of the literature and transcriptions. Then we embarked on double coding: we compared our first individual analyses in order to together establish which categories to retain. This enabled us to elaborate a fine structure of the information contained in the interviews. Finally, the second co-author played the devil’s advocate.

First, in an inductive way, we highlight three dimensions corresponding to the construction phases of the socio-technical arrangement at stake: materializing and translating the leader’s personal values in a social pact (2010–2011), toward an experimental attitude on organizational values (2011–2013) and reconfiguring the sociotechnical arrangement to address organizational change (2013–2016).

In a second step, we took up our several verbatim again, in order to bring out the themes. These themes correspond to our results. Finally, we grouped these themes into each of the corresponding phases (Table 2).

### Table 2. Data structure

| Dimensions                                                                 | Themes                                                                 | Quotes                                                                                                                                                                                                 |
|---------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PERIOD 1. Materializing and translating the leader’s values into a social pact (2010–2011) | The antecedents of organizational values: the founder’s personal values and background | “At 30 years old, at Orange, a doormat had been placed in front of my door and I enjoyed the use of a company car with a driver; so it scared me a lot! And my profile, finally as an entrepreneur or in any case, the desire to develop and innovate has taken over rather as the boss of an SME! I had something like a revelation; I understood there are important things to advocate for the good of all”. (Founder, Interview 2) |
| PERIOD 2. Toward an experimental moral agency (2011–2013)                                                                 | The social pact: a collective translation of the leader’s values into corporate roles and HRM practices | “The goal was to support everyone in the big transformations we were going to have! I wanted to protect them on the human and social level in some way”. (Founder, Interview 1) |
| PERIOD 3 Reconfiguring the moral agency to address organizational change (2013–2016) | Underperforming organizational values in a context of organizational growth | “At the beginning, it was perfectly clear: commitment, solidarity and respect were all the rage; today we are more into profitability, tools and rigidity; we feel at a loss, somewhat. I no longer believe in all this. The manager is moving the SME forward, but what about our initial values? Lost, gone... It’s nonsense!” (Counselor, Interview 15) |
|                                                                           | Frustration and negative emotions due to unanswered moral issues        | “They are first in line, we feel that some are tired. This can be translated into absenteeism on the platform”. (Team leader 2, Interview 14) |
|                                                                           | Reconfiguring the moral agency to address change                        | “It’s true the pact has had for some time, with all these changes, some trouble being implemented... Some zap it completely... It’s still supposed to be the common thread of good living together!”. (Team leader 1, Interview 8) |
|                                                                           | The limits of the distribution of the values work at Persontop           | “We realize that, sometimes, some employees confuse the company’s business purpose with their own persons, we must remain very alert about it!” (HR manager, Interview 12) |
Results

Period I. Materializing and translating the leader’s values into a social pact (2010–2011)

The antecedents of organizational values:
The founder’s personal values and background

Claude was strongly inspired by his mother’s values.

Claude’s mother practiced in psychiatry for a long time and ended her career as a general practitioner. So this is it: taking care of the person, the social dimension, actually comes from the country doctor. It no doubt runs in the family, but as an individual he holds deep convictions. (Executive Director, Interview 4)

The family environment he was immersed in led him to focus on interpersonal relationships and specialize in occupational psychology and ergonomics. After obtaining his master’s degree, Claude joined the Orange group where he held a position as HR Director for 7 years. Orange is a French telecommunications company. Following privatization in 2004, this company has developed a culture of profitability. Its staff has been downsized and new management methods have been deployed, leading to a deterioration of working conditions. However, Claude did not feel he had much in common with the values conveyed by the company because it did not pay enough attention to the human dimension.

At 30 years old, at Orange, a doormat had been placed in front of my door and I enjoyed the use of a company car with a driver; so it scared me a lot! And my profile, finally as an entrepreneur rather as the boss of an SME! I had something like a revelation: I understood there are important things to advocate for the good of all. (Founder, Interview 2)

In 1998, his first initiative was to propose to the State a new support system for vulnerable groups based on the Canadian model.

It was in this context I fell in love, not with a Quebec woman, but with a specific approach. I propose to delve deeper into these issues by focusing on providing a service, on the matter of taking the person into account, by tackling the issue through demand and not supply. I discovered this new world and I was in for a great shock! (Founder, Interview 1)

He was turned down because of the still too precursory nature of the suggested model. A resilient man – and determined to participate in the improvement of social and health systems by proposing concrete solutions for individuals facing personal difficulties – he developed the Persontop project. In order to overcome institutional and regulatory obstacles, he opted for starting a private company, while maintaining the business’s social and societal purpose. The manager first approached pension funds and mutual health-insurance companies to develop his project and offer services that meet the needs of the elderly in particular.

Claude was marked by a bad managerial experience at Orange, therefore considering that values can be implemented in service supply only if the organization itself is geared around his personal values. Until 2010, it was essentially in an informal manner and through Claude’s leadership that the organization’s values were implemented. Claude anticipated business growth and major organizational changes that could undermine organizational values. He therefore decided to formalize Persontop’s values and embarked on values work. Drawing upon his experience as HR director, he chose to focus on managerial practices and HRM policies and their materialization into a social pact as the best way to implement his personal values in Persontop. In fact, from the very beginning, he aimed at transforming social intermediation in France to implement the Canadian approach. In this respect, he wanted to get an ecosystem involved and infuse his personal values outside Persontop.

At a turning point in its evolution, when any company questions the nature of its growth, its markets, the extent of its development and to calmly answer its strong questions, Persontop has chosen to implement a social pact. (social pact, p.1)

The social pact: A collective translation of the leader’s values into corporate roles and HRM practices

In 2010, the founder initiated the draft of a social pact as a device to clarify and communicate the organization’s values. The social pact is a 12-page document enunciating the organizational values and translating them into human relations policies.

How to live well together? The aim of the social pact is to provide a collective answer to this question while taking into account the economic and social realities of the company and its environment. (social pact, p.1)

The document starts with the definition of three values:

1. Solidarity: expressed through getting everyone to feel they belong to the company and have its future at heart. It’s the result of a permanent exchange and a much sought-after transparency regarding objectives and the major events that make up and drive life in a community. It’s the strength of the company facing the outside world;
2. Commitment: this expresses employees’ willingness to act as an engaged stakeholder; thereby getting involved in the work community. It’s a source of solidarity and trust in the company’s future and therefore in the employees’ fate.
We have 3 values in the social pact that I relate a lot to: solidarity, commitment and respect. I think we are pretty much on these 3 values that correspond to what I think personally. (Executive Director; Interview 4)

In the following eight pages, the social pact translates the three values into rules and policies about employment and remuneration, and management and social relations that endow individuals with rights and obligations regarding the embodiment of these values (Table 3).

Other than the three values stated at the beginning of the pact, other values are embodied in rules such as equity in remuneration and absence of violence by means of justified and explained managerial decisions. We also observe that, at rules level, while individuals (employees, as well as managers or directors) are endowed with many protective rights, managers are ascribed to play a key role in implementing organizational values and are thus endowed with specific obligations. To respect individuals’ ethical agency, values are translated in terms of an individual’s desirable behaviors only in their respective organizational roles, that is, value-based organizational selves.

Table 3. Summary of the rights and obligations formalized in the social pact (extracted from the document)

| Employees     | Rights                                                                 | Values                  |
|---------------|------------------------------------------------------------------------|-------------------------|
|               | “Each employee will be systematically accompanied in his search for optimizing his career within or outside the company” | Respect Solidarity      |
|               | “In Persontop, the development of the career path is carried out left through the acquisition of experiences as training or acts of improvement. In collaboration with the employee concerned, Persontop assumes the responsibility of this development” | Respect Solidarity      |
|               | “When this path knows the natural limits of a non-extensible perimeter, Persontop makes every effort to support its external professional development when the employee expresses he wishes to do so” | Respect Solidarity      |
| Obligations   | “The company and the employee are co-responsible (for the development of the career path)” | Commitment              |
|               | “The manager, however, is not alone engaged by the obligations of the social pact. The employee has his share, illustrated by the quality of the work provided” | Commitment              |
| Management    | Rights                                                                 | Solidarity Respect     |
|               | “To meet their multiple obligations, managers will need to assess themselves and measure progress to meet the obligations contained in the social pact. Persontop therefore put in place a system that gives the manager a vision of how it is perceived and the identification of areas for improvement” | Solidarity Respect     |
| Obligations   | “The manager gives meaning to the job” “The manager transmits his experience, enriches his employees’ work. This regulates tensions” | Solidarity Respect     |
|               | “The value of the remuneration policy is measured by its degree of fairness, selectivity and consistency with the business as well as the company’s business model” | Fairness                |
|               | “He teaches, trains, explains, demonstrates and convinces. The unexplained, unjustified act of authority leads to failure, it is the primary form of violence” | Absence of Violence     |
|               | “The manager accompanies-trust is the foundation of management-a priori trust induces acceptance of error: it is up to the manager to turn error into an educational act -through this approach, it will highlight each of its collaborators’ potentials” | Trust Respect           |
|               | “He is the guarantor of equity”: “To live together, rules are needed, the manager ensures their equitable application for all” “He will be the guarantor that all will respect the company’s values” “To do this it will have to be credible, and even exemplary” | Equity                  |
| Direction     | Obligations                                                                 | Solidarity              |
|               | “Persontop is committed to helping managers evaluate their managerial behaviour” | Solidarity              |
|               | “Persontop is committed to training its managers and future managers in the techniques of organization and supervision to make them as operational as possible and meet the needs of teams” | Solidarity              |
Furthermore, the pact translates organizational values into rules and policies but does not embody them in practices. It specifies the moral principles to be followed, and it anticipates the need to implement tools for controlling their enactment without clearly formalizing the means to implement them.

This pact as a device creates new relationships between managers, employees, and direction: it translates values into roles and modes of relationships between employees; between employees and their managers; and between the direction and managers, which should be endorsed in specific contexts such as managerial authority, employees' control, evaluation, or evolution. The social pact does not precisely describe how these values are to be implemented but rather provides individuals with a way of framing what is worthwhile, in order to guide their conduct in this social context.

We have a social pact. It’s really a key tool here! It deals with HRM policies, etc. But the document begins with company’s values being quite clearly spelled out. These are things we must keep in mind on a daily basis before taking action, we must comply with them. (Director of Innovation, Interview 7)

So far, the design of this artifact copes with the dominant views of organizational values found in the literature. First, the antecedents of the stated organizational values are to be found in the founder’s personal values. Second, in order to foster shared meanings, organizational values are clearly defined and written in a document which collates values and enables them to be enacted by actors. Third, the pact is meant to guide behaviors drawing upon individuals’ ethical agency in terms of the desirable ways to enact their respective organizational roles. This translation is however specific because it defines value-based organizational selves who are not identified in the previous literature on organizational values.

Period 2. Toward an experimental moral agency (2011–2013)

The limits of the social pact in implementing organizational values

The social pact aims at organizing the moral agency in Persontop. But the process adopted to reach its final writing has deep impacts on its implementation. At first, Claude wanted to collaboratively build it in order to foster adhesion and improve the latter’s performance of practices. He intended to involve all employees in the reflection on, and implementation of, tools that reflect the organization’s values. In doing so, Claude tried to show them that they each had a role to play, at their own level, in the development of the company and in maintaining the ‘living well together’ concept. In other words, he wanted to make them feel responsible and rest assured he was committed to taking their personal interests to heart.

Finally, this approach should enable him to apply the values he defends once again. In fact, the employees’ representatives as well as the managers directly involved in the discussions expressed strong adhesion to it:

We were, as it were, in a form of democracy; We tried to include everyone in the creation of a pact that took everyone into account. We’ve done pretty well actually, if you ask me. (Director of Social Marketing, Interview 6)

Many of us participated in its construction. From the beginning, management wanted all levels to be represented and above all that everyone should adhere to policies. (HR Manager, Interview 12)

We do things as we go along, by means of discussions: We are given the floor and we can act thanks to the social pact, it is a good thing for us! (Counselor, Interview 15)

According to the founder himself, active contribution to the social pact is a condition of its implementation, as explained in the artifact itself:

The result of a common reflection between all actors (employees, staff representatives, management and direction), a testimony of a desire for social cohesion sought by all, this pact is the work and property of all those who participated in its elaboration. As such, each will have a share of responsibility in its evolution, its adaptation to circumstances, the environment and the daily life of the company. (social pact, p. 1)

But actually, the writing process mainly involved Persontop’s founder, top managers, and external partners. First, the organizational values in the pact are the founder’s personal values. Indeed, the three values were chosen and defined by the entrepreneur himself. Retrospectively, the founder and the HR manager recognized that the collaboration focused on the translation of these values into rules and policies. In order to speed up this work, the founder decided to speed up the writing process of the pact, creating tensions among collaborators:

I have created a working-group representing the company’s population to participate in the reflection. I didn’t want anyone to feel aggrieved. Many meetings were held to see how we could infuse these values into our tools and create something coherent! We saw what we could bring them and what they were willing to give back in return, I mean, this is not Pollyanna’s world! I must admit we didn’t always understand each other; it took time to move forward... Is that what led me to twist their arms a little? (Founder, Interview 3)

After a few months, we had to speed things up. We had to test these values to see whether they fitted in with our tools, and do better if necessary! On the whole, I think everyone acknowledged these values, but tensions had more to do with the way all this was set up... (HR Manager, Interview 13)
In actual terms, the words used are those of the entrepreneur’s and directors’. In this respect, the process of writing the social pact mainly engaged the entrepreneur, the directors, and the external partners. It enunciates the organizational values and translates them into rules and policies that set up moral modes of relationships between actors in quite a loose way, since it does not plan the means actors should draw on to enact those values. As a consequence, its implementation in practice can only be evaluated with regards to its capacity to help individuals implement their value-based organizational selves as defined in the pact.

**Drawing upon the evaluations at individual level – The lack of deliberative spaces to translate the pact into practices and make valuations**

The social pact states values and rules meant to guide individuals’ conduct but not to formalize the managerial means to enact these values, roles, and policies. As a consequence, the pact only provides a role framework to managers and employees in order to guide conduct and implement organizational values.

At the top-management level, the social pact is well-understood and enacted. For example, the HR manager who was strongly involved in the translation of organizational values into policies and rules implemented several tools and practices to help managers cope with their obligations. In addition, the managers guide their annual evaluations of employees according to a grid measuring productive performance but also respect for the three values. Such a tool not only provides role framing but also a valuation frame to account for the actual implementation of organizational values at the individual level. This frame is partly made up of numbers and objective goals achievements when dealing with economic performance. As for the implementation of values, the frame provided to the manager remains unclear. Even though some objective facts are written down in the evaluation – such as the employee’s participation in the values work (in committees), or his/her engagement in already identified value practices such as mentoring between employees – the manager’s appraisal of the employee’s enactment of organizational values in mundane business tasks is not explicitly mentioned in the guide nor supported with analytical grids. However, this translation of values and policies into practices is not complete. Indeed, many role frameworks are not translated into valuations, since it would require a difficult and costly formalization effort.

When I think about what we could put in place to go further... I always wonder whether it is possible in relation to the values we advocate; whether it was all going in the right direction! We feel they stand at the core of everything, so formalizing everything is no piece of cake! (HR Manager; Interview 13)

The HR manager acknowledged the need for more formalized artifacts fostering the implementation of organizational values as well as how costly and difficult it is.

Furthermore, as seen earlier, the social pact was mainly written in the entrepreneur’s and some directors’ words. At Persontop, we observed that the material embodiment of the organizational values into words that are not always clearly understood by employees actually deters its implementation in everyday work.

The terms used are sometimes very complicated; you get the feeling advisors don’t understand the direction we are taking, nor where you want to embark them... Then they started dragging their feet... We have failed to give them all the keys they needed. (Education Manager; Interview 17)

Failure to translate it into practices and tools to provide employees with actionable valuation frameworks seems to deter the implementation seems to be a of organizational values in mundane business activity.

In this respect, the social pact does not perform well because it does not enable all employees to enact the value-based organizational selves. In fact, the founder relies on another means to implement the social pact in practice. From the founder’s point of view, the social pact is a contract between management and staff. This is reflected in working hours flexibility and the development of tele-working.

What was set up not so long ago is the possibility of working remotely! We want to try to have a little more flexibility from time to time at that level. (Team Leader 2, Interview 14)

In return for giving employees working hours flexibility as well as empowerment, the entrepreneur expects them to reciprocate by actively participating in values practices such as mentoring or coaching. The founder endows individuals with a moral obligation to reciprocate. The implementation of the organizational values relies not only on the social pact as a moral device but also on individuals’ evaluations of fair reciprocity as to gifts made by the firm. In so far as this moral obligation is considered as normatively right and as the means to guarantee the implementation of the organizational values provided in the pact, we can define the ‘individual obligation to reciprocate’ as a new organizational value, complementing the social pact. Once again, while some employees enact the obligation to reciprocate, many others do not behave in the expected way either.

Some of them confuse self-interest and the collective interest! We have made commitments with this pact and so has the company.
It is meaningful to me; for example, I give, therefore I receive! Others have not got it, they don’t see the way it works, unfortunately. (Director of Innovation, Interview 7)

These divergences among employees also deterred the implementation of organizational values, since they compare their reciprocity with others’. Feelings of injustice and frustration arise and erode their own enactment of the values of commitment and solidarity.

I find some don’t play ball… When you commit whole-heartedly and see the way it’s turned out, at some point, you don’t feel like keeping up the good work, you know what I mean. (Information Engineering Manager, Interview 11)

As shown in the literature, these negative emotions can be considered as symptoms of the non-implementation of organizational values and thus of inaccuracies in the sociotechnical arrangement preventing them from enacting the value-based organizational selves. In this respect, we can consider that the leaders’ values, even if they are embodied in the pact, are not fully implemented at the organizational level. In this case, this is mainly due to difficulty individuals face when conducting assessments about the fairness of the expected reciprocity or when translating the values and policies in the pact into understandable terms upon which employees could act. These findings show that the social pact sets up an initial sociotechnical arrangement whose limits call for the creation of deliberative spaces to dissipate ambiguities. Indeed as a written document, the social pact proves robust since it formalizes organizational values. However, it also proves to be rigid. Once written, it circulates in a fixed version and does not address unexpected under-performance cases of organizational values. These uncertainties, arising from mundane tasks, need to be answered by employees as well as managers to restore the implementation of organizational values.

Toward an experimental arrangement to implement values work

The entrepreneur and the directors anticipated these potential limits of the social pact in implementing organizational values. They are well aware that this material artifact will not by itself operate the moral agency in Persontop and they therefore acknowledge the need for experimenting value devices and practices and making them evolve over time.

Persontop’s staff, representatives, management team or direction, the co-authors of this social pact, did not aim at describing the ideal society. They are aware of the natural difficulty of ensuring the ‘living well together’ (…). They hope that translating it into words and objectives to be achieved, even if they are not all achievable, at least not totally, will enable them to build together a common pride. To meet this ambition, the pact will have to be kept alive. It is a reflection of company life, it will have to be adapted to the latter’s changing realities. (social pact, p.13)

In 2011, the founder created the social pact commission to ensure the pact would gradually evolve and be reinforced. By organizing deliberation in Persontop, the founder expects employees to engage in a sharing dynamic, aiming to build value practices, since he himself goes along with it and strives for it together with employees. This commission aims at evaluating and controlling the implementation of the pact and thus respect for the values provided in the document.

The committee offers a window designed to discuss the application of the pact and to air issues or diverging interests, in order to make progress in implementing organizational values in everyday practices. In the social pact commission, new rules can be set collectively in order to implement organizational values. For example, committee members agreed that the entrepreneur’s remuneration is not to be higher than six times the lowest salary in the company. They also designed the mentoring and coaching practices between experienced and new employees to implement the value of solidarity stated in the pact. Many actors take part in these decisions: employee representative bodies, collaborators, as well as the most concerned actor, the founder: This body aims at keeping the social pact alive, subject to proposals and perpetual questioning. Issues or discomfort in implementing the value-based selves are to be addressed in this instance and new means are designed to promote new organizational values such as maintaining remuneration fairness and sustainability between employees and management. These deliberations are an ongoing process maintaining continuity while questioning moral issues and pursuing the values work.

This body meets once every other month and is made up of all types of professions at hierarchical level, etc. (HR Manager, Interview 12)

We observed that the social pact commission transforms Persontop’s socio-technical arrangement from a normative one, drawing upon the social pact and individuals’ evaluation, into an experimental one sustained by the social pact commission.

These results show that the initial socio-technical arrangement is designed around an artifact, namely the social pact, and a deliberative space, the social pact commission, so as to maintain the actors’ engagement but also control for and improve the implementation of organizational values. In this respect, the leader sees values work as an ongoing, fluid, and constructed-in-the-relationships process. His aim was to design a socio-technical arrangement to sustain experiments on how to improve value practices. The social pact commission was aimed at constantly renewing the distribution of
moral agency in Persontop, since new actors, material artifacts, and social groups are being formed, thus in turn creating new relationships. But the purpose of the commission was to deepen the materialization and formalization of values into new versions of the social pact, supporting the leader’s belief in a single artifact that would ensure the implementation of organizational values. This result converges partly with the institutionalist literature: in it, the embodiment of values and the institutional mechanisms sustaining and diffusing them are considered effective when they provide the organization with a robust framing for social behavior that favors high resilience (Scott, 2014). The leader builds a socio-technical arrangement that fosters continuous framing instead of promoting plastic artifacts and deliberative spaces to answer the permanent overflowing inherent in organizational life in a changing environment.

Period 3. Reconfiguring the moral agency to address organizational change (2013–2016)

Underperforming organizational values in a context of organizational growth

To address the growth of the activity, Persontop’s management decided to formalize tasks and adopt tools in order to maintain high productivity.

We are at a turning point with the growth of the company, we cannot do things as we used to ... We need suitable tools to be effective! (Founder, Interview 2)

This growth also decreased the proximity that used to endure between managers and employees. Under these new circumstances, we observed that employees felt it more difficult to act upon organizational values. The intensification of work and the increasing distance between employees and management discourage sharing the pact and dedicating enough time to evaluate whether it is respected in everyday work operations. The organization’s discourse stresses the values of respect, solidarity, and commitment as being officially on the agenda. However, in actual fact, the arrangement centered on the social pact, evolves slowly, while the organization promotes structuring and formalizing its activities with the adoption of management tools.

As a matter of fact, if the entrepreneur’s values circulate among employees by means of discourses and the social pact, the tools that provide employees with actionable valuation frames mainly embody the economic performance objective.

At the beginning, it was perfectly clear: commitment, solidarity and respect were all the rage; today we are more into profitability, tools and rigidity; we feel at a loss, somewhat.

I no longer believe in all this. The manager is moving the SME forward, but what about our initial values? Lost, gone... It’s nonsense! (Counselor, Interview 15)

Only a small number of employees actually engage themselves in values works in the social pact commission. As a result, many employees feel the initial values have been lost, or have even gone for good. However, for many of them, the salary was not the main reason they got themselves hired in this SME; rather it was the values supported by the manager, as they brought about the creation of a value-based organization.

The social aspects have finally given way to economic issues, performance profitability... We can no longer relate to this new organization; it is no longer the one that made us feel like getting up in the morning... Today we work in a kind of big, soulless company! (Information Engineering Manager, Interview 11)

The social pact as a written document reveals deterred performance when proximity between employees and management decreases. Designed to be circulated among employees, it does not translate into actionable terms the organizational values and calls for managers to help employees make sense of it. More and more actors in Persontop do not draw upon the artifact nor are they engaged in the values work in the social pact commission. In this respect, the means chosen to materialize organizational values and to maintain their implementation in mundane business activity do not seem accurate anymore.

Frustration and negative emotions due to unanswered moral issues

During an observation day, we had an exchange with some telephone counselors who expressed negative emotions about their work and resented the introduction of new management tools.

It was different, before... We used to chat with our managers every morning! Today, we do not have the time... Now we have more formal meetings, scheduled every quarter, we also have to go online to get information.

By showing us how to use the software, several of them did not fail to emphasize their deep attachment to their profession while stating it was changing dramatically:

I love this job, I feel really useful! But, it is frustrating too; we have very quantitative objectives now and call durations are not to be exceeded... We used to have more time to accompany our beneficiaries.

In this sense, other managerial and professional tools promote a ‘quantophobia’ that hinders employees from implementing
services that put ‘people first’. In our retrospective interview with the HR manager, loss of meaning was underlined:

Here is one point all managers agree on: there is especially a significance problem in the communication chain... Since we do not understand what is expected of us, we can hardly get involved, later... (HR Manager; Interview 13)

As a result, the introduction of these management tools generates weariness, resulting mainly in absenteeism:

They are first in line; we feel that some are tired... This can be translated into absenteeism on the platform. (Team Leader 2, Interview 14)

Managers who acknowledged the negative emotions aired by employees committed themselves to submitting a new moral issue to the founder: Since they enjoyed greater proximity with the top management, they were able to communicate the decreasing implementation of organizational values.

All these external transformations put pressure on us, which is reflected on our teams while we try to pay attention to that ... It should not interfere against the common commitments we've made together. (Director of Social Marketing; Interview 6)

There is a real awareness of the degradation, which leads to reconfiguring the moral agency.

**Reconfiguring the moral agency to address change**

With hindsight, the leader reconsidered challenging the organization’s morality that led to its reconfiguration.

Back to square one! We had to rebuild everything step by step! It was rather chaotic... I had a hard time coming to terms with it, but we had to start from scratch. (Founder; Interview 3)

We had to accept to start all over again, to think about a new way of doing things without denying the past! (Quality Manager; Interview 10)

This founder’s attitude reflects his experimental attitude toward values work at Persontop. In 2014, Persontop’s founder decided to create a new entity to address the issue of employees’ well-being. The health and well-being committee is distinct from the social pact commission. It relies on volunteers and comprises management members, the HR department, and company staff. At first, it promoted actions to restore employees’ health.

Actually, the goal is to launch health and well-being dynamics regarding food as well as relaxation, the fight against sedentary lifestyle, this kind of things. I was not here yet, but a questionnaire was sent to employees to find out what they needed. (HR Manager; Interview 12)

But soon, it took over practices that were previously undertaken within the social pact commission, such as those aimed at working on problems encountered by employees in their private lives and that impact their work. We observe here that a new social group is being formed in order to address a specific category of value practices, namely those aiming at sustaining employees’ well-being at work.

New issues are regularly raised and worked on in the Health and Well-Being committee. Since 2015, Persontop’s founder has included external partners when implementing value practices as such.

This year, we will work on slightly different topics with the health committee; we will deal more about how we can support employees who are family caregivers, whose spouses, parents, children have serious personal difficulties and try to find what can be put in place to support these employees. (HR Manager; Interview 12)

These observations contribute to a dynamic view of an organization’s values work. While trying to implement organizational values in mundane business activity, tensions arise between the implementation of the values stated in the pact and the productivity objective. Employees feel negative emotions as they face these ambiguities and fail to solve these moral issues. They trigger a reconfiguration of the sociotechnical arrangement so as to restore the implementation of organizational values. On one hand, the material embodiments of values and the institutional mechanisms pertaining to a performative framing sustain the organization’s value system and on the other hand, the identification and resolution of ambiguities or negative emotions are the drivers of change in the distribution of the moral agency in the organization. In Persontop, even if framing activities are costly, as mentioned by the top management, the socio-technical arrangement is dedicated to it. Fewer resources are allocated to deliberations on how to solve issues, some of them being recurrent and calling for a reconfiguration of the sociotechnical arrangement, while others are to be solved only occasionally.

**The limits of the distribution of the values work at Persontop**

Since the social pact is a written device that is circulated in the company and is adopted outside the organization, it shows greater rigidity. The social pact provides moral behavioral norms by defining value-based organizational selves and could provide stability to the value system if communicated and understood by all employees. In fact, we observe that, internally, fewer employees consider the social pact is the cornerstone of Persontop’s culture.

It’s true the pact has, with all these changes, had for some time some trouble to be implemented... Some zap it completely... It’s still
supposed to be the common thread of living well together! (Team Leader 1, Interview 8)

The growing lack of knowledge about the Pact has deep impacts on the implementation of organizational values inside Persontop. In particular, many individuals who ignored the social pact failed once again to meet their moral obligation to reciprocate. They consider work flexibility and other human resources policies as rights, but do not have much of a clue about their counterparts in terms of participating in other value practices, such as mentoring, mutual help, or participating in committees.

We realize that, sometimes, some employees confuse the company’s business purpose with their own persons, we must remain very alert about it! (HR Manager; Interview 12)

Some employees, who are aware of the social pact thanks to their seniority in Persontop, felt frustrated by other employees’ lack of commitment and solidarity, while they were still committing to the values work, creating tensions in teams and with middle managers.

When we announced the creation of this committee, we created a 10-member working group, representative of the company’s population; they really played the game and volunteered to try and perform concrete actions! (Founder; Interview 2)

Employees evinced difficulties assessing the fair counterparts they should give back and started to compare their commitments with those of other employees. These tensions are stressful for managers. As a matter of fact, the social pact gives a key role to managers in controlling and enabling the enactment of organizational values in employees’ practices. They are endowed with many obligations, while being put under pressure to monitor the employees’ productivity. They are the locus of trade-offs between economic performance and moral behaviors, without guidance or support in making them. The social pact states the need to accompany managers in the enactment of the values:

To meet their multiple obligations, managers will need to assess themselves and measure progress to meet the obligations contained in the social pact. Persontop, therefore, put in place a system that gives the manager a vision of how it is perceived and helps him identify areas for improvement. (social pact: 9)

Persontop is committed to helping managers evaluate their managerial behaviour. (social pact: 9)

However, in practice, the accompaniment is not provided. By 2015, the middle management, caught up in these tensions without effective solutions to solve them, felt exhausted, and a majority of them were considering leaving the firm in the near future.

The social pact as a moral device enunciating stable values is complemented by the social pact commission. It allows for an experimental attitude toward performing means. But the social pact commission also partially failed in its experimental mission. As a matter of fact, the experimental approach implies designing and experimenting value practices and also evaluating the outcomes in order to revise or adjust the value practices and promote moral progress. Few efforts are dedicated to the evaluation and revision of value practices in Persontop. We observe that values work focuses on certain topics such as how to implement solidarity between employees or respect from the organization toward its employees by considering personal issues or their well-being, while other topics remain unexplored. On this point, we can consider the experimental arrangement allows for progressively implementing organizational values but only if actionable tools embodying valuation frames are provided or if ambiguities can be treated in deliberative spaces. Indeed, in order to meet them and maintain the implementation of organizational values, the social pact commission should also tackle moral issues arising from practices. If we observe that the commission succeeds in designing and implementing new value practices, the disappointing outcomes in terms of value implementation might lie in failure to properly reframe the moral issues at stake. In fact, economic pressures embodied in productivity tools generate negative emotions among employees. But instead of tackling the issue of trade-offs between economic performance and ‘living well together’, the social pact commission framed the moral issue in terms of restoring employees’ well-being. It corrects the symptoms without resolving the moral issue itself. The experimental arrangement promotes an accumulative process through which rather abstract values are translated into practices and actionable tools. But the failure of some experiments should provide information on which practices are actually being implemented, but also question the firm’s moral competence in terms of framing moral issues and organizing the values work.

Finally, on one hand, the material embodiments of values and the institutional mechanisms pertaining to a performative framing sustain the organization’s value system and on the other hand, the identification of unexpected moral issues is the driver of change in the distribution of the moral agency in the organization. At Persontop, even though framing activities are costly (as mentioned by top management), the socio-technical arrangement is dedicated to it. Fewer resources are allocated to deliberations on difficulties in implementing value-based organizational selves. Besides, at the end of our data-collection period, the socio-technical arrangement was also getting more complex with new instances and initiatives. This complexity seems to make it more difficult at Persontop for employees to grasp the values work and get involved in it. This calls for some rationalization in order to maintain the actors’ commitment to values work.
Discussion

On the instrumental power of organizational values

In order to apprehend organizational values, we show that values are indeed desirable ends but also devices or means deployed in the organization so as to guide conduct. While we agree with Rokeach (1973), Schwartz (1994), and Williams (1979) on the relatively stable nature of desirable ends (solidarity, commitment and respect), their instrumental power starts with their embodiment in a material artifact, the social pact. It becomes available as a semiotic resource for prescribing what is ‘worth being and doing’ (Gehman et al., 2013). Now, contrary to contributions arguing for a clear and shared understanding of the content of values as the condition for their usefulness (Dobbin, 2009), the performativeness of the social pact does not lie only in an explicit definition of the content of organizational values. It is appraised in the observable enactment or value-based organizational selves. We contribute to complementing the account by Gehman et al. (2013) on the semiotic role of such an artifact, by showing that organizational embodiments of the leader’s values distribute a socio-technical arrangement creating new relationships, which in turn help implement the values work. Take for example the mentoring practice: the social pact enunciates the value of solidarity; it is then translated by the social pact commission into a practice where new modes of relationships between employees are devised and communicated throughout the organization; then the founder draws upon the moral obligation to reciprocate at an individual level, so as to control for its implementation in practice. Then, the performativeness of the semiotic resource does not depend only on the discursive content of the value of solidarity but on the performativeness of all the means enacted to implement the stated organizational value, including the moral obligation to reciprocate, which is not written in the pact but embodied in the leader’s discourses. Complementing Gehman et al. (2013), we show that values work interacts with mundane business practices and in particular that value devices might compete with productivity tools and lead to breakdowns in the practice of organizational values (e.g. McLean & Ellink, 2003).

We also contribute to the semiotic definition provided by Gehman et al. (2013), by showing that, in order to be implementable, organizational values should provide actors with actionable frames and more particularly enable valuations. We observed that individuals’ divergent assessments about fair reciprocity deterred the implementation of the solidarity value. Without a proper frame, which could be enacted by managers, employees feel negative emotions that counter-perform other organizational values, such as commitment. In this respect, values as devices not only sustain compliance-driven or aspiration-oriented ethics programs (Weaver, Trevino, & Cochran, 1999) but also equip actors with valuation frames.

Finally, we also depart from this definition of values as a stable and shared semiotic resource (Gehman et al., 2013), by showing that the content of organizational values is actually made of the experiences lived by individuals while enacting them. We do not account for these practices in our data, but we observe the negative emotions expressed by employees and managers in interviews as a symptom of the underperformance of organizational values in enacting organizational selves in mundane business activity. In fact, for employees, the content of the value of solidarity does not by itself explain the constitution of their organizational selves. At the individual level, solidarity equals all the dispositions (which include talents, abilities, and moral sensibilities) accumulated by individuals throughout the enactment of this value, which will in turn determine how they are likely to behave in future value practices. When employees feel frustrated because they deem their commitment or solidarity is not valued by management to the extent they value it, disengagement and mistrust ensue, and thus probably erode their willingness to enact it in the future. This result complements cultural accounts on organizational values, where their implementation draws upon institutional mechanisms sustaining their understanding and infusion in the organization. For example, it provides an alternative explanation for the fragmented culture observed in some organizations by Martin (2005). It is not only due to heterogeneous interests or values at the individual level but can originate from the heterogeneous valuations made by individuals. The organization might equip individuals with valuation frames in order to avoid a deterioration of the implementation of organizational values. Finally, values are instrumental in organizations, but as also suggested by the existing literature, their instrumental power is not restricted only to other organizational outcomes (such as the identification of employees). It is first instrumental in the dynamic constitution of actors’ organizational selves, apprehended in their roles (employees, managers, directors...). On this point, an early evaluation of the implementation of organizational values would bear upon the appraisal of these value-based organizational selves as performed by individuals in their respective organizational roles, along with what is considered as ‘worth being and doing’ by the organization.

On the distributed and dynamic nature of values work

Organizational selves are constituted throughout actors’ enactments of organizational values in exercising their roles and tasks. Yet, as defined in the literature review, the firm’s empirical ways of thinking and acting about desirable ends is not only explained by the instrumental power of organizational values on individuals’ moral agency. It is distributed in a network of relationships between actors, material artifacts, and social groups to implement value practices.
In this article, we account for organizational values as devices distributing the values work via socio-technical arrangement. We depart from the dominant ontological view of values as abstract desirable ends outside of practices and manageable only by human ethical agency. We also differ from a definition of the firm’s moral agency in terms of categorical values such as justice (Scott, 2002). We argue with Gehman et al. (2013) for a processual account of value-based organizing, including desirable ends as embodied in artifacts that are in turn enacted in values work and value practices. Nevertheless, we also contribute to considering that organizations have a moral competence that can be improved through time. We provide an original empirical account on Selznick’s argument about the moral competence of the organization. In order to do so, we complement Selznick’s theoretical argument to characterize a firm’s values work as distributed in an arrangement made of artifacts and actors which enables the organization to collectively think, act, feel, and express needs about its desirable ends (Callon, 2006). Gehman et al. (2013, p. 103) show the dynamic nature of values work, during which ‘disparate groups can be connected, but can also be disconnected. The social and material elements binding values practices can unravel and come unknotted’. But they do not account for progress in the moral competence of the university they study throughout consecutive values work and practices. Leaving aside a few contributions on value practices, moral progress is concerned with the usefulness of values in building shared understandings of the world either through corporate culture (e.g. Schein, 1985) or by acting through cognitive mechanisms to allow for more ethical conduct (e.g. Schwartz, 1992). In other words, organizations’ moral progress is assessed according to the efficiency of value content along with its diffusion mechanisms in fostering virtuous behaviors. We show that values embodiments not only exert an instrumental power; but also create relationships between actors and thus contribute to distributing in specific ways the collective process underlying values work. This view on the material embodiment of organizational values as contributing to a specific distribution of the collective values work complements the cultural perspective. Indeed, it is not only speeches or artifacts that – by means of institutional mechanisms – are purposive of stabilizing value systems in organizations. The institutionalist and cultural perspectives on organizational values focus on the normative power of values since they provide the organization with a robust framing for social behavior that favors high resilience (Scott, 2014); but our account on the distribution of the values work in Persontop shows for its part that the plasticity of devices might also be necessary to solve unexpected or unanticipated moral issues faced by individuals in mundane business activity. While robustness is useful to guide behaviors, deliberative spaces where unanswered moral issues are discussed might be useful in restoring organizational values’ implementation in a turbulent environment. They are also necessary when organizational change is important as experienced in the third period observed in Persontop. It illustrates the fact that the framing provided by a socio-technical arrangement might prove irrelevant in a different context such as organizational growth, in our case. While the stated values remain stable, the way they are embodied in artifacts, the relationships created by these artifacts, and the resulting sociotechnical arrangement might need to be reconfigured in order to remain performative in the renewed context.

In our article, we show that the leader supports an experimental attitude toward values work and that the distribution of the arrangement made of robust devices and deliberative spaces such as the commissions are meant to allow for continuous improvement in implementation of organizational values. On this point, we show that heterarchical governance (Stark, 2009), characterized by relations of interdependence wherein authority is distributed, has been adopted to allow for an experimental attitude toward organizational values, since stakeholder engagement is fluid, concerns are emergent, and values practices are performed over time.

In the case of the social pact, the founder anticipated economic pressures that could cause trouble for employees. Drawing upon his personal values and their informal enactment between 2000 and 2011, he chose the embodiment of his values into a social pact to maintain ‘living well together’ under economic pressures. He was aware it will not solve moral issues encountered by managers and employees in everyday work; so, he decided to create the social pact commission to conduct values work triggered by these moral issues. In the article, we show that moral competence is being exercised at every step of the moral deliberation. Firms’ commercial nature raises specific moral issues on how to make trade-offs between commercial performance and moral performance. The first step of the moral deliberation process consists in framing the issue. We observe that, in our case, these issues are ill-defined and focus on how to correct the symptoms of this tension rather than actually resolve the tension. Through the second step of the process, in the case of trade-offs between commercial and moral performances, we observed that, above correcting measures, some artifacts are built up to help actors make arbitrages. The social pact provides behavioral norms and is translated into employee-evaluation tools that are aimed at helping employees and managers mitigate their practices. However, we observed that productivity tools endow actors with frames having a strong normative power, thus making their commercial outcomes accountable, while tools designed to measure the implement of organizational values fail to do so. If several frames are simultaneously used in practices with diverging ends, the most performative ones (those that best allow for valuing) will probably exert the strongest normative power and orient behaviors toward the most accountable end, in this case the commercial outcomes.
We observe that evaluation of the values work was planned by the social plan but, in fact, new resources are dedicated to it, therefore deterring the improvement of the firm’s moral competence. This view on values work draws upon a pragmatist epistemology of moral deliberations, as experienced by individuals and within relationships, as is consistent with processual-oriented analysis of values practices (Van de Ven & Poole, 1995).

Finally, considered as a whole, the firm’s values work draws upon a network of actors, groups, devices, which cumulate through time. This results in a complex network that creates uncertainty about its outcomes and its ability to meet the desirable ends. In the case of Persontop, the increasing complexity of this arrangement over time resulted in confusion and lack of transparency. Employees felt that it was increasingly difficult to understand each committee’s roles and the ways they could commit to enacting organizational values. This echoes the contribution on engagement by Gehman et al. (2013). Indeed, to become networked, actors must be enrolled in the values work. Complexity hinders involvement, since actors cannot understand clearly how they could participate in value practices. The explicit content of values provided by the pact is not performative at Persontop, because of the lack of clarity about the distribution of moral agency. This observation calls for two alternative answers. In the literature, some argue for a routinization of value practices or the removal of ideology undertaken by management (Besharov, 2014). Another means would be to create entanglements where actors could share moral issues but also best value practices, and communicate on the social groups and material artifacts in order to raise everyone’s awareness about the values work and the specific organizational framework setting them up, and thus promote engagement. Furthermore, by making everyone knowledgeable about what ‘ought to’ or ‘should’ take place in the firm, actors can become responsible for implementing particular actions, whereas some time ago they would not have been held responsible for implementing one particular action versus another (MacIntyre, 1957).

Value-based leadership versus moral entrepreneurship

The figure of the leader is predominant in the literature on organizational values, because his values are the antecedents of organizational values (e.g. Schein, 1985). Many contributions pay attention to value-based leaders (Bass, 1985; Bass & Steidlmeier, 1999; Burns, 1978; Howell & Avolio, 1992) who ‘encourage followers to embrace moral values such as justice or equality’ (Burns, 1978, p. 155). They either focus on understanding individuals’ core values and expressing them consistently, or prescribing certain values as being necessary for effective VBL. Through sense-making mechanisms, meanings emerge and foster understanding and respect, and can ultimately help the group work together to make wiser, more ethical decisions. This provides a context for value-based leaders to apply their personal core values in a respectful and equitable way. Another stream of literature in sociology takes an opposite stance about moral entrepreneurs as key actors in movements oriented toward norms and values (Smelser, 1972). The moral entrepreneur is an individual, group, or formal organization that takes on the responsibility of persuading society to develop or enforce rules that are consistent with its own ardently held moral beliefs. Becker (1963), who coined the expression, explains that moral entrepreneurs may act as rule-makers, by crusading for passing rules, laws, and policies against behaviors they find abhorrent; or as rule enforcers, by administering and implementing them. This moral entrepreneur disregards the means implemented to establish his/her moral beliefs and turns them into rules.

In our contribution, we depart from a cognitive perspective supported by VBL as well as from a normative perspective where the moral entrepreneur imposes his personal values on others. In line with the existing literature, we observe that the leader contributes to the content of organizational values but fosters collaboration in the translation of the latter; to delineate value-based organizational selves – that is, moral selves (Hitlin, 2008) – in terms of organizational roles. Now, unlike moral entrepreneurs, he respects individuals’ own values (as written in the social pact). However, his personal values are not devoid of normative content. The normative imperative embodied in organizational values does not apply to individuals in their entirety but is limited to their role as organization members: employee, manager, or director. Furthermore, the value-based leader as a pragmatist figure is responsible for organizing the values work to promote the progress of the organization’s moral competence. Indeed, institutionalists tend to focus on how institutional values provide robust frames to maintain the organization’s identity and stability in turbulent environments (Selznick, 1968). On the contrary, the pragmatist epistemology of organizational values pays attention to how actors deal with the tensions arising when reality overflows the frame. In this respect, the moral entrepreneur or the value-based leader is responsible for allocating resources to framing moral issues, to the values work, and to evaluating outcomes. Rather than exerting normative control or fostering sense-making to reach shared understandings, he provides calculative frames to make value practices accountable, thus enabling trade-offs between economic and moral outcomes in practice.

Practical implications and limitations

Values are an important driver of performance in organizations. They matter to employees, shareholders, partners, and
society as a whole. Managers gain new insights when considering that organizational values are not fixed and proposing to assess value-based organizations in terms of their ability to experiment on values and to organize the ongoing values work. The framework of our study shows that framing organizational values is not one-off strategic work that would provide stability and durable social integration, but should be organized as an ongoing process to solve the moral issues frequently arising in a turbulent context. Our results provide empirical evidence for the need to organize entities, dedicate resources, and study the implementation of organizational values in order to improve the organization’s moral competence. In this process, managers play a central role in conveying weak signals about moral conflicts or in deterring implementation of organizational values in everyday practices. They should also make sense of the ongoing values work for employees to make sure that values are translated into practices.

The empirical setting, the exploratory method of this study, and re-using qualitative data raise some questions about the generalizability of our three-step framework, while at the same time offering opportunities for further research. A single-case research design offers the opportunity of an in-depth analysis but a multiple-case design would improve our understanding of the different possible interactions between multi-level values and their consequences in the implementation of organizational values. It could also enable the identifying of other forms of organizing the values work by complementing the deliberative and experimental process observed at Persontop.

As for data collection, we took several precautions to ward off biased and/or inaccurate answers regarding the values work processes by combining retrospective interviews with other research methods (e.g. ethnographic observations). Yet, replicating the study with another sample or in a different context and with other primary data would provide another direction for further research. For instance, applying the framework to ongoing values work could enable a better understanding of why some events trigger new values work while others are overlooked. Indeed, in our work, we did not observe how actors enact values in everyday practices, so that we do not grasp the implementation of organizational values in situated moral deliberations. However, we observed positive or negative emotions as a symptom of a successful or failed implementation of organizational values in solving a moral issue. A complementary ethnographical analysis on how actors enact organizational values in situated moral deliberations would be necessary to give a comprehensive account of the dynamic nature of a firm’s moral agency. Furthermore, in Persontop’s case, the values work process is presented as linear and sequential. Studying ongoing values work without retrospective interviews could also contribute to grasp the iterative nature of the processes at work. Finally, we observed values work within actors inside the firm. By doing so, we account for the distribution of the moral agency inside the organization. In our case, the leader chose to focus the values work on HRM policies and managerial practices but in other organizations, this work would most likely include external actors such as customers or suppliers and thus entails an extension of our analysis to all the stakeholders of the organization concerned. Studying values works including external stakeholders might contribute to better understanding how organizations act as moral agents on markets and might contribute to the moral order in society at large.

Conclusion

In this article, we contribute to providing an empirical account of Selznick’s argument in favor of a specific collective moral competence exerted by organization. We complement his theoretical argument and study how an organization progressively enacts a sociotechnical arrangement made of material embodiments that translate the leader’s personal values into organizational ones, also made of deliberative spaces, aimed at deploying a dynamic and experimental attitude toward values work. Even if values are clearly enunciated and translated into policies and organizational roles, the choices made upon the artifacts and the relationships they entail as well as the social groups constituted can alter the result of the values work and produce a less effective value system in guiding conduct in a more satisfying way.

We also characterize the moral competence of firms as distributed in a network of actors, social groups, and artifacts to depart from the debate between the usefulness or truthfulness of organizational values. In order to foster moral progress, the organization supports a moral deliberation process following an experimental pattern. This experimental attitude toward values is more effective, since a robust framing and the supportive institutional mechanisms identified in the literature might prove ineffective in a turbulent environment. The value-based organization (and first and foremost its leader) is therefore the one testing iteratively the effectiveness of values in producing desirable behaviors and reassessing them under changing conditions.

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