



LUND UNIVERSITY
School of Economics and Management

Unmasking Identities in a Professional Service Firm

A study about professionals' organizational and professional identification in relation to the organizational culture

by

Corina Muscalu

Elsa Miras Olsson

May 2019

Master's Programme in Managing People, Knowledge and Change

Supervisor: Roland Paulsen
Examiner: Tony Huzzard

Abstract

Keywords

organizational culture, sensemaking, organizational identity, organizational identification, professional identity, professional identification, professional service firms (PSFs), professional workers/professionals

Purpose

We aim to investigate how professionals make sense of the culture in the context of PSFs and how they engage in organizational and professional identification.

Methodology

The researchers look into the sensemaking processes professionals attach to organizational culture from a symbolic interactionism tradition, while from a critical perspective challenging the mainstream assumptions about culture and identity by recognizing the influence of power and control in organizational contexts. We performed 12 interviews with professionals in a characteristic PSF, participated in an observation event and analyzed internal documents.

Findings

Our findings propose that professional identity has a strong influence in the context of PSFs, to the extent that we argue culture is a by-product of the profession. Thus, professionals claim identification with the organization, however it is salient they more strongly identify with the profession. This is further supported by the fact that that when certain culture elements do not fit the profession, PSFs fail to deliver on those values.

Contributions

The thesis contributes to the theory of professional service firm management. From this qualitative study, we suggest that when professional identity is so heavily embedded in the organizational culture, this may lead to a deceitful practice of increasing professionals' organizational identification.

Acknowledgements

First of all, we would like to thank our supervisor Roland Paulsen for the support he offered us throughout our thesis project and for the valuable advice he provided.

We are thankful for our contacts in ConsultLand who put their time and effort into helping us in our research. We greatly appreciate each and every one of the participants in the interviews for being so open and welcoming us into their world.

Lastly, we want to thank each other for the thought-provoking debates we engaged in over these past months and for the fun moments that turned this into a wonderful cooperation. Without them, we would not have been able to bring our thesis to this point.

Corina and Elsa

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1 Introduction

This chapter provides background information as an introduction to the thesis topic within professional service firms, organizational culture and identity. We follow with a problem statement and thesis purpose with research questions. We end this section by presenting the outline of the thesis for the reader to follow.

1.1 Background

The number of Professional Service Firms (PSFs) has increased exponentially over the last decades and they have become an important and very much relevant part of the current global economy (Empson, Broschak, Muzio & Hinings, 2015; Løwendahl, 2005). An explanation for this increase is that society has switched from focusing on manufacturing and production, to providing services, more specifically services that require extensive knowledge and information (Hislop, 2013). Løwendahl (2005) argues that the rise of PSFs is also due to an increase in outsourcing services in organizations to increase efficiency and financial performance, such as accounting or IT functions, and firms investing more in consulting services to improve their business. Thus, the work the economy demands today involves acquiring, applying and developing knowledge (Hislop, 2013), and PSFs serve as model organizations where these demands are fulfilled (von Nordenflycht, 2010). PSFs are not only becoming a big portion of the economy today, but they supply job opportunities, human capital development, innovation and set professional standards as well (Empson et al., 2015). More specifically, PSFs are interesting to study since they are different from traditionally conceptualized organizations (Alvesson, Kärreman & Sullivan, 2015; Maister, 2003; Empson et al., 2015). For example, they offer intangible services that are knowledge rich, require high client adaptability and are specific to the context and time (Maister, 2003). Another particular characteristic is that employees are highly autonomous and represent the key organizational resource (Empson et al., 2015). This means that managing such organizations comes with challenges where mainstream traditional business models and theories might not be applicable or of use in this context, for example in terms of culture management (Empson et al., 2015; Maister, 2003). Research about PSFs has thus increased over the last decades and studying how this type of organizations function is essential for understanding contemporary organizational life. Maister (2003) makes a strong statement by starting his book about managing PSFs in the following way (p. 31):

One of the most interesting discoveries in my consulting work has been the fact that (apparently) every professional service firm in the world has the same mission statement, regardless of the firm's size, specific profession, or country of operation. With varying refinements of language, the mission of most professional firms is: To deliver outstanding client service; to provide fulfilling careers and professional satisfaction for our people; and to achieve financial success so that we can reward ourselves and grow.

We follow up such view and when further investigating PSFs (specifically consultancies), for example looking at claimed values in their websites, we realize that Maister's (2003) observation is in fact very much still persistent today. Thus, one could wonder what is it that leads organizations in this context to have such similar culture statements.

The literature in organizational culture and culture management has strongly suggested, throughout many decades, that culture is an essential element for organizations to achieve competitive advantage, leading to higher performance levels (Barney, 1986; Klein, 2011). Therefore, how organizations manage culture seems to be of high relevance (Mathew, 2019). Managing culture is claimed to be a complex task (Schneider & Barbera, 2014) and considering that the traditional models of managing organizations can fall short in the context of PSFs, investigating organizational culture in such a context appears to be essential. Alvesson (2004) states that specifically in knowledge-intensive firms there is a strong link between culture and performance. On another note (2013), he claims that in today's society there is a tendency to focus on images, whereby organizations, and even individuals, aim to portray themselves with positive characteristics and cultures. Hatch and Schultz (2002) recognize that organizations have become more transparent and accessible, which has in turn made information about the characteristics of the culture more available. The increased exposure, however, has also amplified the amount of external opinions and judgements about the organization. Alvesson (2013) criticises that the external focus has led to organizations staying at the surface, engaging in grandiose personifications and lacking substance in their core characteristics and business. For instance, he states that it is common that organizations use culture values that are not significant or meaningful in their context. One illustration of this is organizations proclaiming diversity values to prove they are a good employer. In this way, organizations depict themselves as combating discrimination, which fulfils societal expectations and ensures they are not

associated with negative connotations. However, solely by engaging in this fashion of diversity (Prasad, Prasad & Mir, 2010), they do not actually demonstrate genuine interest and execution. Alvesson (2013) names this phenomenon “the triumph of emptiness”.

Even though research about culture started back in the early 1950s, culture has been studied during the last decades alongside identity. The general view is that how organizations build a certain culture is strongly linked to how they define themselves and what the main characteristics are, the identity of the organization (Pratt, Schultz, Ashforth & Ravasi, 2016). This can be linked to Alvesson’s (2013) view, where the identity the organization is associated with the images that the culture illustrates. In PSFs, not only the organizational identity is worth looking into, but also the influence of the profession as it is such a central element for employees in this a context (Alvesson, 2004). Due to the high levels of knowledge and expertise they possess, professionals perceive themselves as a valuable resource for the organizations, which in turn affects how they relate to the organization (Alvesson, 2004).

Linking all these topics, it has brought us to the thesis that we present below. We identify the relevance of studying PSFs today and the importance of culture in such context, as well as current existing trends related to similar cultures and emptiness in terms of culture management. Moreover, we pinpoint that identity is strongly linked with culture and recognize that profession in PSFs can be a strong identity source.

1.2 Problem statement

Following the background presented, we believe it is worthwhile studying how PSFs still achieve to retain employees, despite not having an accentuated distinct culture compared to their competitors, and how culture is managed in such context. In order to do so, it is argued that culture and organizational identity go hand in hand, where one cannot exist without the other (Pratt et al., 2016). Alvesson and Robertsson (2016) suggest that including the contextuality of culture in identity constructions is a perspective that has been praised and indicated as the appropriate way of studying the phenomenon of identity work. Such perspective is important since the extent to which employees perceive that the culture is distinctive and unique implies that they will identify more or less with the organization (Brown, 2017). This

brings into the picture that the identity constructions professionals develop are strongly linked to how much they affiliate with the culture and believe it is distinctive to other organizations (Bamber & Iyer, 2002). Researching identity is interesting as, similar to culture, it drives certain behaviors and clues for action (Alvesson et al., 2015). Thus, we identify a research opportunity since, when studying organizational culture, one must also consider identity and further investigate how these two concepts are interrelated, in order to understand how they influence each other and how employees build their identities around the organizational identity and culture.

Alvesson (2012) further states that specifically in PSFs, the strong client orientation - which demands professionals to intensively work externally - has a significant influence on their identities. Thus, the identification with the profession is a strong factor to be considered for the extent to which it influences the organizational identification (Falieres & Herrbach, 2015). This can create identity struggles or conflicts between the affiliation to the organization versus to the profession, meaning that specifically in PSFs identity problems are accentuated; therefore it is worthwhile to further investigate how professionals cope with these struggles (Alvesson, 2012). Neither identity construction in organizations, nor the relationship between organizational and professional identity, or the contextuality of PSFs, are new research topics. Nevertheless, the literature has not delved into the connection between professional identity and organizational culture. Alvesson and colleagues (2015) argue that more research about how PSFs function is needed, especially in terms of the role of management in this context and its influence on identity constructions of professionals. Alvesson (2012) further claims that culture and identity are ways to impose managerial control in order to achieve desired behaviors and organizational goals. Yet, research into management of professionals and how control is enforced needs to be further looked into - more specifically, the influence of “client centrality” since it is a source of control in consultancy work (Alvesson, 2012). Thus, we aim to further investigate the interrelatedness between professional and organizational identity in the context of culture and PSFs, as well as managerial control in this context.

This phenomenon leads to competing companies having very similar characteristics and thus can have strong implications in terms of employee commitment and loyalty towards the organization since they might not perceive any clear distinction between competitors (Alvesson & Robertson, 2016). Thus, we recognize an opportunity to make a contribution by drawing new connections and relationships in the PSF context between the concepts of: organizational

culture, organizational identity and professional identity. This can provide relevant conclusions and managerial implications in the PSFs context about culture management, professionals' affiliations and commitment towards the organization, as well as their identity constructions (Alvesson & Robertson, 2016).

1.3 Purpose

The purpose of this thesis is to contribute in the literature on PSF's, more specifically in the topics of organizational culture and identity in this context. Since culture and identity are very much interlinked (Alvesson, 2012), we look into how professionals construct their identities in relation to the organization and their profession based on their sensemaking processes of the organizational culture. The context of PSFs is significant as the characteristic type of work that employees engage in is highly influential on their behaviors and to be taken into consideration for how professionals construct their identities (Alvesson et al., 2015). As employees are the most valuable source for PSFs (Maister, 2003), it is relevant to investigate how culture shapes and is shaped by professionals' identities in the context of PSFs. Therefore, our research questions are:

How does professional identity interrelate with organizational culture in a PSF context?

How can professionals' organizational identification be understood in relation to their sensemaking of the organizational culture?

1.4 Outline of the Thesis

In this first chapter, we have introduced the thesis with background information about the research topic of PSFs in relation to culture and identity, together with a problem statement, purpose and research questions. The second chapter sets a theoretical framework for the concepts of culture, identity, and the contextuality of PSFs respectively, with various research perspectives and theories. In our third chapter, we explain our research approach, case study,

methods and processes for data collection, and our reflexive take towards the research topic and methodology. Chapter four presents the empirical material, categorized into themes connected to our research topics. In chapter five, we discuss our findings in light of the theory and we conclude the thesis with a final chapter that provides theoretical and managerial implications, limitations and future research suggestions.

2 Theoretical background

In this section we present the existing literature for the topics of this thesis. We start with a general overview and perspectives on organizational culture, thereafter we introduce the concepts of organizational identity and professional identity, and how they are related to organizational culture. The final section includes the context of professional service firms (PSFs), with main characteristics and connecting it to identity and culture.

2.1 Organizational culture

A large and growing body of literature has investigated organizational culture and hence, numerous definitions and conceptualizations have been put forward, such as the beliefs and values characteristic of organizations, transmitted through socialization, reinforced through decisions made by management and the stories that people tell (Schneider & Barbera, 2014). Similarly, culture has been defined as a system of shared values and beliefs that guides the behaviour of organizational members (French, Rayner, Rees & Rumbles, 2008). At the root of it all, it has been proposed that culture refers to symbolism and the interpretation of events, a shared experience within groups (Alvesson, 2002), based on which people try to define the appropriate way to think about the organizational reality (Ravasi, 2016). It appears that culture is strongly linked to performance (Schneider & Barbera, 2014), employee commitment (French et al., 2008) and other organizational functions, such as knowledge management, strategy and leadership (Alvesson, 2002).

Perhaps the most commonly used theoretical perspective on culture belongs to Schein (2010); he argues that culture implies a level of structural stability, that it is reflected in the unconscious and is thus less tangible, that it covers a group's functioning and that it integrates various elements in an effort to order one's environment. He further argues that cultural phenomena differ in their degree of observability and decipherability and subsequently splits culture in three levels: artifacts, espoused values and basic assumptions. On the surface, there are the artifacts, which include the visible products of an organization, such as the architecture, the dress code and the published list of values. One level further, the espoused values are beliefs representative of the organizational ideology which guide members in dealing with events. However, if the values that provide meaning are not congruent with the values that increase performance, then the espoused values of an organization may only reflect the desired behaviour, but not the

practiced one (Schein, 2010). Lastly, the basic assumptions are deeply embedded in the cognitive functioning of organizational members, so much so that people who do not abide by them run the risk of being misinterpreted, dismissed and even ostracized (Schein, 2010). Moreover, one becomes highly comfortable working with individuals with whom one shares the same basic assumptions; the reverse also applies. Ideally, the artifacts, values and assumptions should create an aligned pattern of understanding (Keyton, 2005).

Literature on organizational culture also differentiates between the perspectives of culture as something that an organization *has* and something that an organization *is* (French et al., 2008; Smircich, 1983). The former regards culture as hierarchically defined, a tool to control different aspects of organizational life, whereas in the latter, culture is organically grown along with the history and strategy of the organization, it is a form of expression and manifestation of collective human consciousness (Alvesson, 2002). Moreover, other authors have labelled the *is* perspective as *the behavioural approach*, thus blurring the line between culture and behaviour. On the other hand, culture as something the organization *has* belongs to the *cognitive approach*, wherein culture encompasses normative convictions that guide behaviour (Hogervorst, van der Flier & Koopman, 2005). Taking this approach, organizational culture is viewed as relatively stable, withstanding the change of organizational members.

Having introduced the different perspectives, it is worth considering the ways in which culture management can resonate throughout an organization and impact its members. Given that culture is generally defined as a system of meaning, it seems only appropriate to infer that these meanings are also managed (Alvesson & Robertson, 2016); this can be achieved through sensegiving, as management conveys their understanding of the mission, vision and values of the company, and consequently through employees' sensemaking (Gioia & Chittipeddi, 1991). Through sensegiving, management attempts to align interpretations; thus, they ensure that activity is carried out without constant confusion and uncertainty (Alvesson, 2002). Furthermore, Alvesson (2002) emphasizes the need to go beyond the cultural statements when investigating culture and to tap into the meaning behind them, to explore organizational members' interpretation of the values. It is through this sensemaking process that one can uncover what the organization stands for and how it differs from other comparable organizations in terms of culture, in the eyes of the employees (Ravasi, 2016). Thus, culture becomes a meaning-making process, not merely a collection of artifacts (Cicmill & Gaggiotti, 2014); this is also reflective of Schein's levels, who as well indicates that culture goes deeper

than observable products. It is argued that the process of meaning making is needed particularly when actors are doubting the world and the practices they have been socialized into and which they have experienced in a shared cultural context (Cicmill & Gaggiotti, 2014). Consequently, it is appropriate to introduce the concept of organizational socialization, since it has been proposed that this is how culture gets transmitted (Hebden, 1986). Schein (1990) also suggests that culture is perpetuated and reproduced as new members are socialized into the organization. The purpose of socialization is to help people adjust and align their values with those of the organization, so that they come to appreciate the values and expected behaviours and to assume the role of organizational member (Taormina, 2008); through training and co-worker support offered by insiders who are already familiar with the culture, the process of adapting to the culture can be sped up.

On a similar vein, Schein (2010) states that what is at 'the heart of a culture' is revealed and embraced by members as they spend more time with the insiders or 'old timers'; through this process, culture is passed on and survives as all members align on the same shared assumptions. However, Kunda (2006) argues that culture thus becomes a mechanism of social control, as it aims to influence and alter employees' ways of thinking and perceiving the organizational environment. In this line of thought, culture is seen not as a tool for familiarizing oneself with the organization, but for being assimilated and manipulated into it. This is particularly useful in organizations where hierarchy and bureaucracy are less effective in maintaining control, for instance in knowledge-intensive firms, wherein customer satisfaction is achieved through increasing the employees' service-mindedness (Alvesson, 2002). Hence, cultural beliefs and values are used by a managerial elite (Cicmill & Gaggiotti, 2014) as means to achieve concertive control, through which employees end up adopting management's interpretation of the values and modifying their attitudes and commitment in support of the organization (Tompkins & Cheney, 1985). It is argued that such control can be established by management through either written or oral communication of the goals and values, or by encouraging employees to participate in strategy development (Keyton, 2005). Through its participatory front and the absence of coercive power, concertive control is subtle and may even be positively received by employees (Keyton, 2005). Nevertheless, it is worth acknowledging that culture management is regarded by some as an attempt to discipline organizational members' values, beliefs and behaviours with the desired end result being full organizational control and one-way loyalty from the employees to the company (Cicmill & Gaggiotti, 2014). Moreover, it has been articulated that control through culture involves not only an attempt to control behaviour, but

also identity (Willmott, 1993); in as much as one's individual identity is engulfed by the corporation's identity and one's critical self-reflection is inhibited while keeping the illusion of free will (Robertson & Swan, 2003). Thus, concertive control evolves to normative control when it fosters a strong identification with the company (Kunda, 2006). The reason why identity management might be desirable is its link to decreased confusion in carrying out work tasks increased performance (Keyton, 2005). As noted by Brown (2006), socialization can contribute to identity-formation; members engage in identity-relevant narratives in order to make sense of the collective entity – the organization – and often this leads to a shared understanding of their identity. This collective identity is as such a discursive construct, as it is fleshed out through social processes of networking and dialogue (Brown, 2006) as well as through the transmission of organizational culture (Hebden, 1986). Nonetheless, it is acknowledged that stories about the collective identity of the organization can differ since it is through individual sensemaking processes that this is grasped (Humphreys & Brown, 2002).

2.2 Identity

In order to understand how identity constructions arise in the context of culture, it is worthwhile introducing and elaborating on the concept of identity per se. The term identity is used to describe the key characteristics of an individual and thus leads to questions of “who am I and what do I stand for?” (Alvesson et al., 2015). Alvesson (2001) further states that the nature of identity is highly subjective and acknowledges the processual view that it can change over time. He elaborates by explaining that identity encompasses the fundamental elements that provide essential values and beliefs, clues for a certain course of action, behaviors, understandings, interactions and interpretations. More extensively, Pratt et al. (2016) argue that identity can spread across many levels: individual, group, occupational and organizational; each has its particularities and they can co-exist, interrelate or conflict at the same time. This also ties in with social identity theory, whereby individuals extract a sense of self, the identity, based on their group membership and various foci of identification (Tajfel, 1981).

2.2.1 Organizational identity

Organizational identity is how a collective defines itself in relation to its context and thus answers the question “who we are as an organization” (Pratt et al., 2016). Gioia and Hamilton

(2016) go in depth with the epistemological conceptualizations of organizational identity and outline that it should be understood comprehensively from the social actor, social construction and institutionalization perspectives. This means that an organization is a *social actor* as it is a collective agent in society with its claims and actions, it is *socially constructed* since organizational members consensually create meanings and understandings about the organization, and is *institutionalized* because it exists within a legitimized context and structure. Albert and Whetten take a more simplistic view and identify in their initial studies from the 1980s that organizational identity consists of three components that members collectively share: ideational, definitional and phenomenological (Whetten, 2006). The former makes reference to the common understandings and descriptions about what the organization stands for, which exposes prevalent values and beliefs. Definitional refers to what members believe are the *central, enduring and distinctive* (CED) characteristics of the organization and what they will refer to when making identity claims about the organization. The definitional component is also indicated by Pratt et al. (2016), who specify that the CED are of dual nature, including “sameness and distinctiveness”, since members describe themselves as a social group with shared values and meanings, and at the same time differentiate themselves from other groups and organizations. Lastly, the phenomenological component makes reference to what members communicate about organizational experiences, thus revealing identity-related discourses. Hence, organizational identity can in short be defined as “how members develop, express, and project their organizational sense of self” (Hatch & Schutz, 2000, pp. 23).

The interrelatedness between organizational identity and organizational culture is thus certainly apparent and is still today an ongoing debate. Some researchers argue that organizational identity is just another way of defining organizational culture as it includes similar aspects, such as values, beliefs and meanings that are present in the organization and shared collectively by its members (Ravasi, 2016; Whetten, 2006; Alvesson & Robertson, 2016). Others claim that organizational culture and identity are different since culture comprise broadly of the ideological elements that are used by members to understand the organizational reality which leads to certain cultural forms (such as symbols and artifacts), practices and behaviors, while organizational identity is more explicit and narrow involving self-reflections about the meanings and understandings of the organization and acts as a differentiating factor (Smircich, 1983; Martin, 2002). Interestingly, the relationship between organizational identity and culture is also discussed in the literature, acknowledging that it might be more complex than simply assuming they are either identical or distinct. Gioia, Hamilton and Courley (2013) explain that

the basic assumptions present in Schein's deepest level of culture are at the core of identity, but that identity is also influenced, on a secondary basis, by other factors. Along similar lines, Whetten (2006) argues that organizational culture is a partial contributing factor to what members might consider as being central, unique and enduring about the organization and clarifies that there might be other sources of organizational identity apart from culture. This view is strongly refuted by Alvesson (2001) and Hatch and Schultz (2002), as these authors disagree with the simplistic idea that culture acts as a variable to organizational identity; for them, the relationship between organizational culture and identity cannot be simply explained through a cause-effect link, but rather through a context situation, whereby identity rises in the context of organizational culture. Thus, culture provides the environment for meaning making efforts within all its levels, and acts as a source and an anchor for organizational identity. Hence, when members make organizational identity claims, these involve certain underlying meanings based on reflecting about the central aspects of the culture, which create symbols and express certain characteristics about the organization (Hatch & Schultz, 2002). As a side note, Hatch and Schultz acknowledge that it is not only the internal cultural understandings that shape the organizational identity, but that it is also influenced by the external understandings, images and perceptions from stakeholders. Building on this perspective from a critical angle, organizational culture is then a way to set a belief system, "a cage", in which identity emerges (Kärreman & Alvesson, 2004). This means that management uses culture as a tool and purposely establishes a value framework that members should embody and through which identity is formed. In this way managerial control is enforced, where the management of organizational culture implies the control of identity construction with the aim to achieve organizational goals (Alvesson & Willmott, 2002).

Brown (2017) makes a differentiation between organizational identity and organizational identification, the latter describing the degree to which an individual *identifies with* the organization and thus its identity and has a sense of being a member and belonging to the organization. This implies that individuals associate and affiliate with the organization since they see themselves reflected in the identity of the organization and define themselves in relation to it (Bamber & Iyer, 2002). Brown (2017) further emphasizes that identification entails acceptance and embodiment of the collective values, beliefs and goals of the organization, ultimately becoming a representative of it. This will in turn influence the attitudes and behaviors since "the more a person identifies with the organization, the more he or she will tend to think and behave according to the norms and values of that organization" (Falieres & Herrbach, 2015,

p. 754). Thus, engaging in organizational identification implies that members develop a positive attitude towards the organization (Falieres & Herrbach, 2015). Bamber and Iyer (2002) point out that identification has an impact on commitment levels, where a strong organizational identification will lead to a higher job involvement and therefore increased performance. In this line, Falieres and Herrbach (2015) highlight that organizational identification will also influence the turnover intentions.

The inclination to identify with the organization is influenced by the member's perception about the organizational identity (Elsbach & Kramer, 1996; Bamber & Iyer, 2002; Kärreman & Alvesson, 2004) and these perceptions can be based on how organizational identity is communicated (Schinoff, Rogers & Corley, 2016). Bartel, Baldi and Dukerich (2016) claim that organizations use websites to provide information that they want external audiences to associate with the organization and to express the desired organizational image. It is an opportunity for them to present the organizational identity with its central, enduring and distinctive characteristics (products/services, values, culture, mission and vision statements, etc), usually provided in the sections "About us" or "Careers" sections (Bartel et al., 2016). Schinoff et al. (2016) argue that members will identify more with the organization if its identity is clearly communicated. The authors explain that this can be done through telling (wording, language and formal statements), showing (mentoring and buddy programs), and staging (providing opportunities for members to enact who they are individually and as an organization, such as teamwork activities where they can share their own ideas). Bamber and Iyer (2002) pinpoint that the external perceptions and images about the organization, such as external stakeholders' views, will also influence to what extent members will identify with the organization. For example, if a company is known for being a good employer, employees will most likely derive more positive attitudes towards the organization (Elsbach & Kramer, 1996). This goes in line with the definition of employer branding as "a targeted, long-term strategy to manage the awareness and perceptions of employees, potential employees, and related stakeholders with regards to a particular firm." (Sullivan, 2004). On a critical note, Alvesson (2001) reveals that members are more willing to identify with organizations that have high status and a grand reputation since individuals tend to want to be associated with positive characteristics which can in turn affiliate them to exclusive social classes. He adds that it is common, for example, to strongly identify with an organization that has possibilities for career growth and perceived to be prestigious.

2.2.2 Professional identity

As previously mentioned, social identity can spread across various levels, one of them being occupational/professional. Professional identity is described as the central, enduring and distinctive characteristics of a particular type of practice, work or job (Falieres & Herrbach, 2015). Professional identification establishes then that individuals identify themselves with the stereotypical and particular characteristics of the profession, while differentiating themselves from others (Tajfel, 1981). Alvesson and colleagues (2015) argue that the degree to which the individual will identify with the profession depends on the congruence with one's own view and the representative image of the ideal professional. If the professional identification is high, the individual will represent and embody the representative values and beliefs that this profession entails. One such example is the profession of auditor, which involves following the regulations and rules within the accounting and law stipulations, generally requiring to keep high ethical and moral standards as to not cheat in business reports (Hekman, Bigley, Steensma & Hereford, 2009). Moreover, Falieres and Herrbach (2015) argue that professionals are aware and knowledgeable about their membership to the occupational group, which carries valuable and emotional connotations. Reinforcing this idea, Alvesson and Kärreman (2004) state that social identities, such as professional identity, are a way to make sense of the environment and one's own role in it (for example the role of an auditor in an accounting firm). However, usually the aim is to create positive self-images and thus identifying only with certain characteristics of the profession while usually disregarding the less favorable (Alvesson et al., 2015). This leads to the idea that at times, professional identification has a notion of narcissism which causes that some occupations create elitist and exclusivist attitudes due to requirements of a certain educational backgrounds or specific knowledge areas/expertise, which narrows the acceptance rate to the group (Alvesson et al., 2015).

The relationship between organizational identity and professional identity is complex and the literature provides many views and perspectives on their compatibility, connection and interrelatedness with one another. Falieres and Herrbach (2015) claim that professional identity and the organizational identity can be congruent with each other, meaning they have the same underlying values and beliefs, which will then reinforce each other and lead to positive work experiences. In this case, individuals can successfully both identify with the organizational and professional identity at the same time (Hekman et al., 2009). However, organizational and professional identities can also confront, called the Organizational-Professional Conflict

(OPC), and here the individual has to compromise between the professional and organizational ethical demands (Alvesson & Willmott, 2002); for instance, an individual having to compromise an organization's needs while being a good representative of the profession (Bamber & Iyer, 2002). When such conflict arises, it creates an ambiguous and stressful environment requiring substantial identity work and individuals taking a preference towards one identity or the other (Alvesson & Willmott, 2002; Elsbach & Kramer, 1996). Alvesson and Willmott (2002) exemplify that negative professional experiences can lead to stronger organizational identification, and, on the other hand, that a member might lean more towards the professional identity if they are ambivalent towards the firm.

Bamber and Iyer (2002) point out that professional identification usually arises before the member joins the organization, meaning that the identification with the profession is usually independent from the organization. Falieres and Herrbach (2015) partially agree with this and state that it is the identification with the profession that can lead to confronting values and beliefs with the organizational, and thus professional identification has an influence on the organizational identification. Some researchers argue differently, that organizational identification tends to be stronger than the professional one (Falieres & Herrbach, 2015). However, this might be different depending on which industry the organization is in; for example, Iyer, Jones and Raghunandan (2018) identify that for auditors it is rather the other way around, where professional identification is more salient. Nevertheless, Alvesson and Empson (2008) suggest that if the professional identification is the predominant one, there will be limited space for the creation of an organizational identity due to the individuality focus and therefore less shared values and meanings about the organization. Lastly, Hekman et al. (2009) neutrally claim that some individuals feel equally identified with both organizational and professional identity and perceive them as evenly defining.

2.3 Professional service firms – culture and identity

In view of what has been mentioned above, it is clear that organizational culture and organizational identity and, respectively, the latter and professional identity are tightly interlinked. However, the literature connecting culture and professional identity is quite scarce. We aim to contextualize organizational culture and the various terms linked to it, in the case of professional service firms, wherein the profession naturally plays a central role. This is

particularly of interest because it has been indicated that culture is a strong determinant for performance of work tasks in knowledge-intensive firms (KIFs) (Alvesson, 2004) and PSFs have been categorized as a type of KIFs (Løwendahl, 2005). The current section elaborates on identity, culture and control in the context of PSFs, concentrating particularly on the aspects of client-focus, hierarchy, socialization, diversity and the importance of the image.

Løwendahl (2005) defines profession as a vocation that is founded in a body of knowledge, that aims to apply this knowledge in offering an altruistic service to clients and following a common code of ethics. Consequently, a PSF is knowledge-intensive, composed of people with higher education that impart their personal judgments when delivering services and interact closely with client firms while following constraints of professional norms (Løwendahl, 2005; Fogarty, 1992). Alvesson et al., (2015) add to the characteristics of PSFs the aspects of low capital intensity, homogeneity of the workforce and an elitist appearance.

Several lines of evidence have suggested that identity is particularly relevant in KIFs, as it can impact on organizational control and image management by ensuring loyalty of employees and decreasing uncertainty (Alvesson, 2012). Furthermore, specifically for consulting and audit firms, unearthing identity processes can help understand the way these firms are managed and the life of the organizational members. The referents that members use to construct their identity and the circumstances in which they summon their identity in order to justify certain behaviours and organizational phenomena are very much worth exploring (Costas & Fleming, 2009; Kärreman & Alvesson, 2009). One could argue that these factors could resurface when studying solely culture, without adding identity; however, culture has merely indirect consequences for identity, but does not uncover the whole picture (Alvesson, 2012). Furthermore, as argued before, multiple competing identities can be present simultaneously, which could have negative consequences specifically in a KIF context (Alvesson, 2012). Consequently, it has been proposed that management may focus more strongly on identity regulation in KIFs, since these firms are more ambiguity-intensive and therefore constraining constructions of identities is even more sought after (Alvesson, 2001; Alvesson & Willmott, 2002). It is suggested that tensions around knowledge work can be addressed by developing a culture that reinforces normative control, with the purpose to retain expertise and blind the workforce to the control issues (Robertson & Swan, 2003). One mechanism for control is organizational hierarchy, or rather the lack thereof (Alvesson, 2012). It is not unusual that firms emphasise the relative absence of hierarchy, as it creates the impression of a less strict workplace with a non-instrumental orientation; on the contrary, social motives such as teamwork are accentuated

(Alvesson & Willmott, 2002). Accordingly, management is rather loose and focuses on setting broad parameters, rather than strict commands, in order to achieve consensus (von Nordenflycht, 2010). It is even stated that knowledge work is best carried out in egalitarian structures (Alvesson, 2012). Thus, the knowledge worker – or in this case, PSF worker – can be safely released into the working world and trusted to work in the interest of the firm, as he/she revels in the illusion of autonomy (Robertson & Swan, 2003). The identity-related buy-in from the employees is also achieved through the presence of certain discourses focused around the corporate values (Alvesson & Willmott, 2002). According to Falieres and Herrbach (2015), for auditors the default target of identification is the organization, arguing that the ongoing socialization processes neutralize the professional identity.

Looking into other means of exercising control, Alvesson (2012) sets forth that a significant task in KIFs (also PSFs) is developing the client orientation and imprinting in employees the importance of client satisfaction. Moreover, client control is exercised in several ways, as follows (Alvesson, 2004). The least cunning is through the explicit demands made by the client. The second one, still objectively instrumental but also somewhat attacking the level of beliefs and ways of thinking, occurs when the firm designates client satisfaction as a major objective in their agenda. Lastly, the third option regulates identity construction by including client orientation in the organizational culture – thus, fulfilling the client's demands is almost axiomatically followed.

Furthermore, organizational culture, and the ascribed normative control, are reinforced by image and branding (Alvesson, 2012). Therefore, maintaining a certain image (or corporate brand) is vital for consultancy firms. Often, a firm's reputation revolves around its ability to deliver high-quality service with a time constraint (Karreman & Alvesson, 2004). It is worth mentioning that this type of branding aimed at impressing potential clients often translates into a reputation of overtime and stress for potential employees. However, this may be compensated for, through the elite status that is also associated with the firm. It may even be the case that the long periods of training and the idea of a competent workforce that strives to challenge and develop itself in strenuous situations are exactly the features that attract certain people (Kärreman & Alvesson, 2004). By endowing the firm with this exclusivist status, the hired candidate is validated as belonging to this exclusive social category (Tajfel, 1981), which might fuel him/her to endure the more unpleasant aspects of the work (Willmott, 1993).

Turning now to recruitment practices in PSFs, a strong example is offered by Alvesson (2013) who talks about an IT consulting firm wherein the recruitment strategy focused on identifying the candidates with the appropriate personality, downplaying the technical knowledge they had. It is claimed that PSFs also shape identities through hiring (Alvesson et al., 2015); arguably, by selecting individuals that fit the elite status, the workforce is very likely to become homogeneous, thus making it easier for the organizational members to assume a collective identity if there are barely any outliers. Literature acknowledges a change in recruitment strategy within consultancies, who have started to recruit graduates and train them, thus leveraging the skills of senior and junior alike (Alvesson, 2012). As one could expect, the junior is supervised and supported by the senior. It was pointed out earlier in this literature review, that culture is also transmitted through socialization, bestowed upon newcomers by insiders and old-timers that are familiar with the norms and prescribed behaviours of the organization. Therefore, it may be that while training juniors to perform work tasks, culture is also tacitly imparted by senior members (Fogarty, 1992). Whether this happens involuntarily and organically or consciously and explicitly cannot be claimed, as it can be a combination, or it can vary from case to case.

3 Methodology

In this chapter, we introduce the chosen research methodology for this thesis. Firstly, we present the research approach, thereafter we describe the case study, the different data collection methods and the collection process. Ultimately, we explain how the data analysis is performed and we point out our reflexive approach towards the research project.

3.1 Research Approach

The aim of this thesis is to investigate the field of organizational culture and identity work in the context of PSFs, which constitutes a research within the social science of management (Prasad, 2018). Social sciences tend to be more dynamic compared to natural sciences, which means that the researcher should be more participatory during the research in order to better understand and be a part of the ongoing changing reality (Sreejesh, Mohapatra & Anusree, 2013). As such, the objective of this thesis is to get as close as possible to the minds of the professionals in order to understand their descriptions and explanations about how they perceive their worlds in terms of organizational culture and identity work. Based on these descriptions, we attempt to comprehend how employees make sense of the culture in the organization and how they engage in identity work in the organizational and professional areas; we believe that by looking into their sensemaking of the organizational culture, they will reveal how they identify with the organization and the profession in the context of the PSF. We seek to illustrate employees' experiences and understandings of the culture and identity phenomena without numerical and measurable data and therefore a qualitative type of research is more suitable (Saunders, Lewis & Thornhill, 2009). A qualitative research enables to obtain answers in words, rather than numbers, that describe the realities about professionals (Saunders et al., 2009). Additionally, qualitative research allows the analysis of entire processes and meanings attached to the sensemaking of the organizational culture and the construction of identities that we intend to unveil (Cassell, Cunliffe & Grandy, 2018). Performing a qualitative research allows the researchers to extend theoretical qualitative concepts, into a new context and to draw new connections (Cassell et al., 2018) - in this case the concepts of culture and identity in the context of professionals and PSFs. Moreover, the established research questions are of a qualitative nature, set to provide non-numerical answers (Bryman & Bell, 2011). Obtaining descriptive answers about employees' realities is particularly of interest for our research since language describes, and more importantly, constitutes and is a way to construct reality (Prasad,

2018; Alvesson & Sköldbberg, 2017). Thus, taking a qualitative approach enables us to fulfill the purpose of the thesis and answer our research questions.

We acknowledge that the concepts of organizational culture and identity are complex and context-dependent, with many various definitions and understandings. Hence, a post-positivist research approach is fitting as we recognize that reality cannot be separated from the researcher and our own experiences and backgrounds are part of and influencing our interpretations of the concepts and thus this research (Prasad, 2018). Additionally, a post-positivist research approach emphasizes the conception that reality is socially constructed and cannot be explored from an objective point of view (Johnson & Clark, 2013), which this research follows as we collect the personal experiences of how professionals understand their work context in terms of culture and identity. The problematization that reality cannot be directly accessed proposed in the post-positivist philosophy is an aspect we are aware of and therefore our research is based on employees' interpretations (Johnson & Clark, 2013).

More specifically, this thesis follows the interpretivist tradition since we look into professionals' subjective understandings and meanings of the perceived culture in their organizational context and how that influences their identity work (Prasad, 2018). Thus, this tradition helps us analyze and understand how employees interpret and build their interactions and develop social constructions and realities (Charon, 2009). Although there can be infinite interpretations of the perceived organizational culture and identity in PSFs and they can be very subjective and individual, usually there are common trends and agreements on what the collective reality is (Collis & Hussey, 2014) and therefore we are able to identify, collect, and analyze the shared understandings and realities of PSFs employees. We interpret their work life based on theoretical concepts in the organizational culture, organizational identity, professional identity and PSF fields, which leads to indications on how they make sense of the organizational culture and how they construct their identities (Charon, 2009), while considering their profession and the PSF context. A symbolic interactionism research scholarship within the interpretivist tradition is particularly appropriate for our thesis since it emphasises individuals' sensemaking and their role in the reality construction (Charon, 2009). This thesis investigates employees' sensemaking of the present organizational culture in the PSF, what meanings they attach to the concept of culture and their role in it. By analyzing their sensemaking we are able to understand and identify what guides their behavior and actions due to the set culture in the particular organization and the processes of meaning creation to certain cultural objects, events

and interactions (Charon, 2009). The influence of role-taking in the organizational reality is particularly suitable here as it allows us to pinpoint, to a certain degree, how employees in the research organization take on certain roles and identities (Prasad, 2018). Based on this, we aim to determine how professionals construct their identities, more specifically their identification with the organization, in light of the strong influence of culture (Alvesson, 2001; Hatch & Schultz, 2002). Moreover, identifying with the profession is also an area that we further investigate due to its important role and how it influences the culture particularly in the context of PSFs (Empson et al., 2015).

The research also takes a critical perspective as we challenge the main assumptions and mainstream understandings of the concepts of organizational culture and identity work (Alvesson & Sköldberg, 2017). We take into consideration that power and control structures influence professionals' sensemaking of their context (Prasad, 2018). We make use of critical perspectives in the literature of organizational culture and identity, which are later on part of our foundation for the analysis of the collected data. Professionals deal with conflicts in their day-to-day work, especially in terms of culture interpretations and identity constructions, meaning that their realities can be ambiguous and unstable; however, individuals tend to find mechanisms to cope with these contradictions (Alvesson & Sköldberg, 2017), which we aim to reveal in this thesis. Moreover, following Alvesson, Gabriel and Paulsen's (2017) line of thought, we do not aim to engage in extensive "gap-spotting", which they argue could be regarded as an instrumentalist endeavor. Rather, we situate ourselves in the curiosity-driven crowd, as we aim to contribute something meaningful, leading this project with the ambition to challenge the mainstream notions and uncover rather unexplored relations between identity and culture in the context of PSFs and in light of their defining characteristics.

We reflected upon our position in relation to Habermas' cognitive interests (Alvesson, 2002) in order to get a clearer idea about our purpose with regards to this research project. Initially, we had a practical-hermeneutic approach, as we aimed to improve understanding about professionals' sensemaking and interpretation of culture in PSF's. However, within this approach, the knowledge obtained from the data is the end result, without being placed in a larger context or making connections from it to other theoretical concepts. Therefore, we migrated toward the emancipatory interest, as we also aim to challenge taken-for-granted beliefs and expose any potential power relations (Alvesson, 2002).

Furthermore, we use an abductive approach which includes both deductive and inductive research processes to theorize and collect data in the organizational culture, identity and PSF field (Saunders et al., 2009). We combine a deductive approach by identifying existing theoretical concepts within organizational culture in practice, as well as an inductive approach by collecting data through the documents, interviews and an observation in order to identify new themes and topics in the field (Saunders et al., 2009). According to Alvesson and Sköldberg (2017), an abductive approach is the most appropriate way to perform research, especially in the social sciences, as it combines the contextuality of the topic with the modification of the theory at the same time. In other words, the empirical data is collected based on existing conceptions about the field, but at the same time it is modified and re-defined. Such process provides a thorough understanding of the aimed research (Alvesson & Sköldberg, 2017), rather than drawing superficial and maybe erroneous conclusions through empirical collection in induction, or assuming certain explanations for the data before collecting it. Hence, we follow a deductive approach since the definitions and the concepts of culture and identity in the context of PSFs are taken into consideration and create the framework for our data collection, and also an inductive approach as the new data influences the existing theories in the topics about sense-making of organizational culture and identity constructions in PSFs.

3.2 Case Study

Doing research based on a case study is a fitting approach when contextuality is an important element for the research purpose (Yin, 2003). In this thesis, the context and particular characteristics of PSFs are an essential element to the understandings professionals express about their realities (Alvesson et al., 2015). Also because of the contextuality of the research organization being a PSF, it is difficult to separate and exclude from the investigation the topics of organizational culture and identities (Yin, 2003). We aim to describe phenomena of culture and identity within the context of PSFs, from the perspective of professionals.

A single case design, focusing on one organization only, is chosen in order to collect in-depth data and provide a thorough analysis (Dul & Hak, 2008). To perform a good case study, researchers need to choose the object study that is representative of the context of the research topic (Yin, 2003) and since this thesis focuses on the context of PSFs, the chosen research organization is within the professional services. The case study is an international company,

which we name ConsultLand, offering services in the areas of Audit & Assurance, Tax and Legal, Risk and Financial Advisory, and Consultancy, and with between 200-300.000 employees globally in more than 150 countries. Due to the researchers' location, proximity and time constraints are decisive factors that led to this thesis focusing on performing the research in the Swedish offices only. In Sweden, they are approximately over 1300 employees and they have offices in the biggest cities of the country. ConsultLand is one of the leading companies in its market, both locally and internationally, with high profitability and establishing long lasting relationships with clients. Due to it being a reputable company, the researchers identify it as a suitable case study for the research purpose due to its status as a PSF and to its success (Yin, 2003). Being an established organization, its organizational culture is well-developed, and therefore one could argue this stands as one of the reasons for their success, which strengthens our claim that not only is ConsultLand suitable for us to investigate, but also worthy. ConsultLand has an explicit culture and claims to overall communicate this well throughout the organization. The culture pack, so to say, includes four cornerstones: shared values, code of conduct, mission-and-vision statements, and a purpose statement. Most of the employees in the organization work as consultants, meaning that they are experts in a certain area, for example Audit or Tax, but they still take on a consultant role. Hence, they work with external clients (both large and small corporations) and perform professional services for them. Most of the employees get assigned different clients and projects at the same time and provide services for different durations and with different teams, sometimes employees from the same office, but also international teams from different offices worldwide. Moreover, ConsultLand also has outspoken employer branding efforts, whereby they aim to hire highly talented and ambitious employees. All these characteristics are representative of a company within the PSF profile and thus we believe it is particularly of interest in terms of organizational culture and identity constructions, therefore of relevance and valuable for our research.

To be able to study ConsultLand in terms of culture and identity, we must get an insight into the organization and its representatives (Dul & Hak, 2008). Therefore, the sample of this research project consists of 12 employees from different 3 offices in Sweden: 4 from Stockholm, 7 from Malmö, 1 from Gothenburg. Moreover, the interviewees have different positions in the organization; entry-level/associate (8), senior (1), manager (2) and partner (1), have been in the company for different periods (from 1 month to 20 years) and they are from different departments: Tax and Legal (2), Consulting (3), Human Resources (2), Business Process Solutions (2) and Audit & Assurance (3). The interviewees from the Human Resources

department are important elements since they provide relevant information in terms of how ConsultLand strategically manages and develops the culture in the organization as they are the main responsables for such a function in the organization. The rest of the interviewees are from mixed departments and the reason for this is to include representatives of several departments. Moreover, of the total sample number, 4 are male and 8 are female. The reason for this sample is based on accessibility to the company, where we initially contacted the office representatives and we thereafter booked interviews with the employees that showed interest in participating in our study. We acknowledge our sample is centered in the context of Sweden and that 12 employees are not fully representative of the organizational culture and how all professionals engage in identification in the PSFs context. However, we believe the collected data is sufficiently representative and coherent in order to extract conclusions and fulfill the research purpose (Dul & Hak, 2008).

3.3 Data Collection Method

3.3.1 Interviews

Our main data collection method consists of interviews with employees from different levels within ConsultLand, as described in the previous section. We have multiple reasons for choosing this method, especially in light of the symbolic interactionism tradition that we take; it allows the exploration of issues of self-identity, it reveals an intimate and personal understanding of social situations from the participants' perspective, it is designed to extract meanings and it is centred around language as a meaning-construction tool, allowing us to investigate *what* takes place in the organization and *how* interviewees make sense of it (Prasad, 2018). It is also advised that researchers should refrain from asking *why* questions, as these may lead to speculation which does not provide resourceful and useful answers (Rennstam & Wästerfors, 2018). Furthermore, Kvale argues that interviews offer a diverse picture into the *lifeworld* of the interviewees, i.e. their experiences and activities, and that by engaging them in an interview, their actions are presented and made understandable (cited in Rennstam & Wästerfors, 2018).

Data collection process

We, as researchers, designed the interview questions ourselves. In the process of improving the materials and strengthening the relevance of the questions, we performed a pilot interview. The pilot allowed us to understand how the respondents would potentially answer the questions and modify them accordingly, to fit the purpose of the study. We were able to pinpoint weaknesses in the formulation of the questions, remove several that proved irrelevant, and introduce new ones that would touch upon phenomena that we missed. The questions were crafted with the aim to uncover as much as possible of the interviewees' experience with the culture of the PSF. We eased the interview into the subject by asking him/her to describe the culture in his/her own words, followed by enquiring whether they knew the espoused values stated by the organization. We did not provide any hints, as we considered it was of interest and relevance, which of the statements they were able to remember. Further on, our questions encouraged them to undergo sensemaking processes into what meaning these values – both the ones they remember and the ones through which they described the culture – provided for their work and their life within the organization. Particularly interesting questions revolved around instances when the culture became clear to them and how they would describe the ideal embodiment of the organizational culture in a colleague. Towards the end of the interview, we mentioned two of the cultural artifacts to them and noticed their reactions, whether these sounded familiar or not, and then asked them to share how they relate to these values in work experiences. The interviews were semi-structured, as we had a few central questions and we also asked follow-up questions based on the input from the respondent. The order of the questions was flexible, also based on the interviewee's answers, in order to have a smooth flow of the discussion instead of rigorously following the list at the risk of abruptly interrupting the respondent's thoughts.

The interviews were conducted in person with the employees from the Malmö office, due to geographical proximity, and via Skype meetings with the employees from Stockholm and Gothenburg. The interviews done on location were performed in meeting rooms, where only the researchers and the interviewee were present. The interviews were performed in English and lasted between 30-40 minutes. The interview schedule allowed us to incrementally improve our interviewing techniques, as the interviews took place in several rounds over 3 weeks. One of the researchers acted as interlocutor and the other one as note-taker and observer, exchanging roles every other interview. There were two reasons behind assigning roles in this manner: first, to establish a connection between the interviewee and the interviewer for the duration of the

discussion and second, so that we could exchange opinions and engage in short discussions comparing our interpretations from the different perspectives immediately after collecting the data. The participants were briefed at the beginning of the interview, by shortly explaining the purpose of the study without revealing leading information, ensuring their anonymity and the confidentiality of the data. We also asked them for the permission to record the interview. The recordings were transcribed following data collection, for analysis purposes.

3.3.2 Observation

Observations are another method for collecting data about the research organization that is particularly suitable to understand individuals' behavior, to watch what they do and how they interact with each other (Saunders et al., 2009). Thus, it is notably applicable for our research since we attempt to merge ourselves in the lives of the professionals at ConsultLand and in this way not only observe the ongoing events, but also feel and participate in them (Gill & Johnson, 2002). Delbridge and Kirkpatrick (1994) describe that the immersion in the organization is a journey that the researcher takes in order to understand the symbolic meanings individuals take and how they construct and re-define their identities based on their social interactions, which fulfills our aim of understanding how professionals engage in organizational and professional identities in relation to the culture. According to Prasad (2018) researchers should spend time with the research organization when performing research within the symbolic interactionism tradition in order to understand their central characteristics, their language and their behavior, and meaningful elements. A way to achieve this is by participating and interacting with the organization as much as possible (Prasad, 2018) and therefore, the researchers not only engage with ConsultLand through the interviews and being at the office, but also by taking part in an observation event.

The observation was a student evening at one of the Swedish offices, which one of the researchers attended, joined by other 20 students and 7 company representatives. It started with a presentation of ConsultLand's different departments, their specific tasks and type of work, as well as the knowledge expertise area and examples of the social activities employees engage in. This was followed by an informal mingle and a dinner with the various company representatives. The observation provided data about what was said and what happened in the student event in relation to the organizational culture of ConsultLand, the interpretations of the

researchers about the interactions and behaviors of the professionals, as well as own perceptions about the experience itself. This will be further elaborated on in the empirical data section.

3.3.3 Text Analysis

The researchers also collected secondary qualitative data from texts of ConsultLand in order to further understand their organizational culture and grasp attached meanings to certain cultural elements (Saunders et al., 2009; Bowen, 2009). The data originated from their website, Code of Conduct and Global Impact Report. A text analysis provides concrete, objective, non-reactive information that is not influenced by the researchers' presence, which supports the interviews and observation (Bowen, 2009). The documents were useful to start familiarizing ourselves with Consultland and their culture, as well as to analyze how the company communicates and portrays themselves towards stakeholders (Sreejesh et al., 2013). From the website, we used the culture descriptions and identified the cultural artifacts, which were used to create the interview questions; this was appropriate since the questions revolved around employees' sensemaking and identity constructions based on the organizational culture. The other documents provided more focused and narrow information about specific characteristics of ConsultLands' culture, for example correct work practices and ethical standards. We reviewed and evaluated the various texts by analyzing the content and wording, and provided our interpretations based on various topics and categories relevant for the research purpose (Bowen, 2009).

3.4 Data Analysis

We use transcripts of the recorded interviews, alongside our notes from the observation sessions for data analysis. Handling this amount of data with the purpose to extract meaningful findings required us to go through a structured process of coding (Strauss & Corbin, 1998) and sorting, reducing and arguing (Rennstam & Wästerfors, 2018). We spent time with the material and read it multiple times in order to grasp how best to manage it. We started sorting the material based primarily on *what* the interviewees said, but also *how* they said it, so we focused our attention on both the content and the nature of the talk (Rennstam & Wästerfors, 2018). For the latter part, we also used the notes taken in the interviews, since these focused on emphasis put on certain words, body language and nonverbal communication, such as pausing and laughing;

these indicated unconscious and natural reactions accompanying the verbal answers (Knapp, Hall & Horgan, 2013). We assigned codes and labels to interview quotes, based on theoretical concepts, but also novel themes we identified in the data. This initial stage is similar to Strauss and Corbin's (1998) open coding process. This was undergone several times, as we assigned different codes to the data and changed the names of the categories. We created sub-categories and grouped related themes together under overarching topics, such as culture, social aspects and diversity. Through this, we engaged in the second stage of axial coding. Moving further, we prioritized certain categories in the data that we believed had more explanatory value, thus carrying out a categorial reduction (Rennstam & Wästerfors, 2018). Lastly, we engaged in theorizing (Swedberg, 2012) by arguing with and against previous knowledge, or what Strauss and Corbin (1998) call selective coding, i.e. integrating our findings into known theories.

3.5 Reflexivity

Reflexive research has two characteristics: careful interpretation and reflection (Alvesson & Sköldberg, 2017). As researchers, we investigate the statements from the interviews and the observation data in a broader context, as one should when doing reflexive research and we recognize that the empirical data does not simply mirror 'reality', but that connections and contextualization must also occur in order to maximize the results (Alvesson & Sköldberg, 2017). Furthermore, in order to undergo a proper interpretation of the data, researchers must have a sound theoretical basis and recognize the importance of language, which is what we achieve by performing an extensive literature review and a careful analysis into our participants' discourses. Alvesson and Sköldberg (2017) prescribe that attention must also be turned towards the researcher, society and the central importance of language in the research context. Therefore, reflection improves the quality and value of the initial interpretation and takes it to a deeper level. By reflecting, we avoid taking our initial interpretations for granted, and we are encouraged to question and reevaluate them, also considering personal biases and potential oversights. For example, we initially set out to investigate participants' processes of identifying with the organization, and as we analyzed and familiarized ourselves with the data, we realized that to a certain extent, control could also be at play in identity work.

We furthermore acknowledge the potential drawbacks of using symbolic interactionism as a research tradition, such as the fact that it may overlook societal pressures and power relations,

and that it may attribute too much agency to individual actors (Prasad, 2018). However, we argue that by combining the interpretive tradition with the critical one, we take into account the aforementioned issues and not only that, but that we consider their weight in the matter of culture and identification in the context of PSFs by elaborating on the interplay between the characteristics of such firms and their influence on culture and identity. Lastly, another critique to symbolic interactionism is the absence of the unconscious self (Prasad, 2018), but we attempt to counteract this by doing a critical and reflexive analysis that prescribes against taking interview statements at face value and rather looking for inconsistencies in discourse.

We believe that it is also worth noting that due to the highly subjective interpretation of culture (Alvesson & Robertson, 2016), we predicted prior to conducting the interviews that our interviewees could assign and project different meaning to the concept. Our aim was not to influence their understanding and frame it for them based on our knowledge, but rather to allow unrestricted answers to surface from our interview questions. Nevertheless, in order to sort and analyze the data in a structured manner, we categorize the collected data into concepts based on the literature review, for example Schein's levels of culture. We assure the reader that the quality of the data has not suffered in the process, and that on the contrary, the material was enriched and the meaning behind it was increased through the analysis performed.

4 Empirical data

This chapter starts by providing a case description of the main organizational cultural characteristics of ConsultLand. Thereafter, we provide the main results obtained from the interviews performed which we have classified in four topics: discourse around the culture, the consultancy profession, social aspects and diversity.

4.1 Case description

Many of the cultural artifacts are observed on ConsultLand's global website. There the company presents its culture and therefore we as researchers can extract relevant findings about how ConsultLand portrays themselves to the external audience, such as its culture content, their way of presenting it and the discourse and descriptions they use (Bartel et al., 2016). ConsultLand's core values and culture are surprisingly difficult to find in their website. This could be an indication that their core values are not the most important cultural elements, but rather their descriptions and client cases about the work they do. Another understanding could be that their culture is not excessively aggressive; they present their core business to provide a general understanding of the organization and their way of working. However, after a somewhat persistent search for the page about culture, one can find their mission and vision statements, as well as their core values and purpose.

The main cultural artifact is the purpose: "Make an impact that matters", usually described in relation to clients, but also towards employees and society. The mission statement focuses on helping clients and people to excel since they claim they are one of the world's leading professional service firms. Their vision statement is to aspire to set a "Standard of Excellence" by being the first choice for clients. It is perceptible that the two latter statements have similar discourses, namely "excel" and "excellence", suggesting their strong focus on quality and high standards. Moreover, they also aim to be "one of the world's leading PSF" and "the first choice", supporting the high ambition and strive in the organization. Additionally, they also have value statements as cultural artifacts, such as "integrity", "commitment to each other", "strength from cultural diversity" and "outstanding value to markets & clients". These are claimed to support and contribute to achieve ConsultLand's purpose. "Integrity" is explained as a focus on keeping a good reputation of the organization for developing sustainable and ethical work practices, "outstanding value to markets & clients" is expressed as having a

privileged position to impact businesses at all times, “commitment to each other” is claimed to be the most distinctive characteristic that provides the competitive advantage, which is understood as collegiality and supporting employees; finally “strength from cultural diversity” refers to the benefits of having multiple perspectives to solve clients’ challenging and complex issues, which comes from a diverse workforce. In the Swedish version of ConsultLand’s website, the same cultural content is mentioned. In this localized version, testimonials given by employees are also exhibited, in which they mention their work experiences and what they perceive as unique about ConsultLand - a flat and open hierarchy, international clients and opportunities, a wide range of services, career opportunities, learning and cooperating with colleagues, and a social and driven atmosphere.

On the website one can also glance through internal documents, namely the Global Code of Conduct and the Global Impact Report. These present more detailed actions that ConsultLand takes with regards to global issues and reflecting on how to “make an impact that matters”. The documents include the shared values and the global principles ascribed to ConsultLand’s practices and serve as the foundation for how employees should behave, as well as the standards and principles in order to “sustain the value of our brand”. Moreover, consulting is a big part of the company as they state “Consultation goes to the heart of the ConsultLand culture [...]. Individuals are encouraged to consult with their colleagues, line managers, leaders [...]. Formal ethics reporting channels are available at the Global level and in every member firm for those who seek a confidential route for consultation.”. It is thus noticeable that there is a strong discourse around consultancy work.

Our main data collection method consisted of interviews performed with ConsultLand employees at their Malmö office. The office was located in the city center, on the top floor of the building, with panoramic views overlooking the city of Malmö and in proximity to the other management and auditing consultancy firms. Music was playing out in the lobby and the décor was modern, fresh and business-oriented. The lobby was separate from the main area of the office, to which only employees had access through their security cards. Although we did not visit that part of the office, we were informed that the employees carry out their activity in an open-space area with no fixed desks. For the interviews, we met our interviewees in the waiting area, exchanged pleasantries and thereafter proceeded to one of the meeting rooms in which we performed the interview. Everyone wore business attire and conducted themselves in a formal and professional manner.

4.2 Culture discourse – explicit, implicit, meaningful

To start with, the data provided common topics and themes about how employees describe the culture, experience it and make sense of it, which illustrates their knowledge about the cultural artifacts and in what way they believe culture is important for their work.

Descriptions of culture

The interviewees produce many diverse descriptions about the culture where the answers differ to a great extent, as this was an open question. Nevertheless, there are some common aspects that resurface. For example, Paula and Albert focus on the social as well as the challenging aspects of the culture, where the later is fitting with the mission and vision statements of being a driven organization and aiming at being the leading professional service firm:

“In general terms, I would say it’s a very social atmosphere, people are outgoing, and strive to develop [...] overall a friendly and social environment where we always strive to do the next thing.” (Albert)

“The culture is quite forward looking, driven and high attention on delivering what you are supposed to deliver. So, in that sense, quite a demanding environment, but paired with that I would also say that there is a strong culture of collaboration and team spirit and that come through not only internally but also with our clients.” (Paula)

Other interviewees emphasize the strong focus on collaboration and teamwork:

“I would say that team spirit, or the team is in focus. It’s important that the team [comes] before the individual.” (Hanna)

Entrepreneurship and a high degree of autonomy are other mentioned characteristics about the culture of ConsultLand, which are features that are not directly reflected in the external portrayal of ConsultLand:

“I would say it’s a rich culture, we have partners at the top it’s very entrepreneurial. It’s very open for new ideas and if you really want to make those ideas, it’s ‘go for it’. It’s much driven by the person itself and not someone telling you to do things, which I think it’s of great benefit. [...] So, it’s very open.” (Martin)

Gabriella and Nicole agree that the culture inspires a friendly and family-like feeling, which shows that it is a common theme despite not being mentioned as one of the cultural descriptions by top management. However, one could wonder that given that this is such an appealing aspect for employees why this is not set as a core characteristic of ConsultLand's culture:

“A family type of culture, good contact with all employees and we can all communicate with everyone. [...] we have had a lot of activities together, which causes that we are very unified and which I like a lot.” (Gabriella)

“Friendly, it feels like a family. That's why I picked ConsultLand. [...] I feel that this is a special culture.” (Nicole)

Thus, it is noticeable that there are many interpretations and perceptions around culture. In order to set a narrower focus, we further introduce the interviewees' knowledge about several cultural artifacts and illustrate their sensemaking process. This is particularly valuable as it sheds light on the most salient aspects through which they understand and grasp ConsultLand's culture.

Sensemaking about artifacts

In general employees show poor knowledge about the cultural artifacts, especially the core values. Most of them do not mention any of them or only a few; they mostly remember the purpose statement (“make an impact that matters”). Also, their sensemaking of the culture and the values that they do remember varies as well. Even one of the employees who remembers multiple cultural artifacts brushes over them with a lack of enthusiasm and, to some degree, with detachment:

“We have different values as well, we have different 5 points, I can show them to you later if you want to. It could be for example our slogan is ‘make an impact that matters’, so that's one important thing. Also, integrity, diversity and a few more.” (Martin)

He only recognizes the importance of ‘making an impact that matters’, which indicates that it is questionable how relevant the other values are for him. A disconnection to the core values is also reflected in Olivia's statement that they “we would still have this sense of *as one* even if it hadn't been stated”, which is even more strongly articulated by Henrik and inferred by Albert:

“The exact wording that we have I think it gives a good view on where we want to be and how we are working, but yeah we could have another wording and still work.” (Henrik)

“I believe there are plenty of shared values. Uhh...to be completely honest, I wouldn't be the best one to say them word by word. I would say that the most important thing for us is to ‘make an impact’” (Albert)

On a similar note, Nicole only remembers the purpose, but unlike Albert, she argues that this creates meaning for her when working with clients. This view is also supported by Martin:

“Make an impact that matters, that's the typical value that we have.[...] If you go to a client you can make an impact in so many different ways. You can culture-wise of course, deliver the soft the value and also the technical values. So, like eh, you always do the little extra you know. You want to be open about their expectations.” (Nicole)

“So if we don't make it better for the client we don't make that project or something like that.” (Martin)

“As one” is another culture statement that most employees mention. Interestingly, this is an unofficial statement, absent from both the website and the code of conduct; moreover, it is indicated by one interviewee as a recent addition to the list of values. For Gabriella and Olivia, “as one” is even the only statement they remember and had similar sensemaking of this statement, focusing on teamwork and helping colleagues:

“We have ‘as one’ is our slogan, that we are all together and one when working” (Gabriella)

“I haven't given it that much thought maybe, but that just like we are here for each other, that you are supposed to help your colleagues out if they need to.” (Olivia)

Even though the two statements, “make an impact that matters” and “as one” are mentioned by most employees, their way of making sense of it varies. For instance, for Astrid “as one” is important in the context of working together with her colleagues for the sake of the client. This is in line with the previous statement from Nicole whose sensemaking of the impact statement also revolved around the client.

“As one, I mean I see all the time at clients if you're in some cases as a new assistant, when you have to ask for certain material to a client, you might be a bit uncomfortable at times, and sometimes a senior would ask you if they should come with you and be there in the background. “ (Astrid)

The importance of integrity is very persistent throughout Maja's interview; the integrity value is important not only for giving a good impression to the client, but also for keeping the integrity of the firm, sometimes forsaking the interest of the client. One could wonder towards which side the scale falls and what factors tip it.

“It is about being true to yourself, really being a good person I would say. I think about it as being true to the law and all that, but also being a good representative. I didn't always do that before [in my previous workplace]. You should be honest to yourself, and by that you make a good impression to the client and make good business going forward.” (Maja)

As an exception, the person who displays the most extensive knowledge of the artifacts is Paula, the HR partner, who introduces the four shared values - which she points to as the cornerstones -, the ethical principles, the purpose and the aspiration statement. She mentions that the purpose was formulated a few years back on a participatory basis, by collecting input from a large number of organizational members of ConsultLand, “done bottom-up” as she describes it. Paula makes sense of the purpose statement by focusing primarily on the impact on the client, and only secondarily on the employees:

“We do think that we make an impact, mostly by the work that we do every day, so when we go to the client we make sure that we do make an impact, that there is a before and after when ConsultLand has been there and also for our people that there is a before and after sometime at ConsultLand.” (Paula)

Paula also explains that for her the value “commitment to each other” reflects that one should prioritize the team and that there are no “one man or one woman shows”.

In our interview with the brand representative, we observed a strong discourse that signalled a shallow embodiment of cultural artifacts, as if their purpose was to be communicated both externally and internally, but not actually explained to and assimilated by the individuals on the receiving end:

“We have this saying *as one* [...] we talk a lot about integrity, we talk a lot about the service offered to our clients, to give them the best experience, we talk a lot about the impact that we make. So, make an impact that matters, that is super important to us.” (Hanna)

Importance of culture

It is worth pointing out that during the observation when ConsultLand was introducing themselves to current students, there was no mention about the value statements, other cultural elements, nor any other differentiating factors about ConsultLand. Additionally, when engaging with the various employees, most of them claimed that their reason for starting at ConsultLand was a matter of “luck” and that they “just had a good feeling about the people”. From the interviews, we could also grasp to what extent and why the culture was important for employees at ConsultLand. Just like the interpretations and sensemaking of the culture, the reasons also vary among the different interviewees. For some, culture prescribes appropriate behaviours, for others it differentiates ConsultLand from other corporations, and for the more pragmatic of the interviewees, it creates a pleasant working environment and it supports their professional development. A few, however, failed to argue for the importance of culture.

For instance, Martin describes how the culture provides a goal and guidelines:

“We need to be reminded constantly, then you can reflect and do things the right way and things like that [...] it’s good to have some guidelines on this is what we are, and that is mostly HR and top management that set those expectations.” (Martin)

Martin further elaborates on how this helps him when working with clients: “You are also affected by the client’s culture. That’s one thing that makes it very important that we have our values and know what ConsultLand stands for”. This is supported by Maja: “Culture influences your decisions and actions, if you have them stated, it’s much easier to know how to do and say things....to be true to my colleagues and ConsultLand”:

Henrik argues that culture helps with more than performing the work tasks, it is what ensures delivering a good job since in their professional context it is important how they act towards clients and colleagues, which is supported by Albert:

“The culture is what making sure that we have a good working environment. Because, I think how we act towards each other and towards our clients, how we are delivering to do the best possible job, is what is making us enjoy it so much.” (Henrik)

“If we didn’t have this challenge and support, commitment to each other, we could probably still deliver something, but we wouldn’t have this high quality I would say, we wouldn’t be

as helpful for the client. So I think it's closely connected to what we deliver on a regular basis.“ (Albert)

Some employees focused on the idea that culture gives a certain feeling, of being “safe and in the group” (Hanna) or “what makes you feel in a specific way when you come to work” (Paula), as the HR partner herself states when asked about the importance of culture. This indicates that culture contributes to a positive and pleasant environment, as it can “ease up the work” (Gabriella). The HR representatives even go as far as claiming that employees choose ConsultLand due to the culture, and that they may even return to the company due to it.

“I do believe that some people leave for other employers and then they come back, that's probably because they understand that they really liked it here and the way they felt when they went to work.” (Paula)

“I think that they really are looking for something that feels good [...] So, I think it's quite obvious that our employees really choose us because of our culture.” (Hanna)

However, a stronger statement is made by Hanna indirectly, in light of the contradiction that emerges later on in the interview, when she says “I actually don't think that any student is thinking about integrity and our specific values, making an impact etc. For a lot of people this is their first job after graduating university.”

It can be argued that for Nicole, who is a recent graduate, culture becomes relevant in moments of boredom, either due to the fact that it provides a source of pride or because it can foster socialization with her co-workers.

“I would say it [culture] is one of the most important stuff. A project might not be the most exciting job, but you get motivated and you are proud to be a part of the company. That's not always like that for all companies.” (Nicole)

Many interviewees pinpoint that culture is what makes ConsultLand unique and different from other organizations.

“I think it [culture] is a unique combination, I think very team oriented but still very professional and very driven and that is not the case in all working places.” (Paula)

“We really try to help each other out. I think that’s quite different from other organizations. It’s still work and you want to progress and you do that in competition with others. But how ConsultLand is structured compared to other firms what I’ve heard it’s a bit more [based on] sharing incentives and then it’s not as competitive.” (Martin)

However, some of the answers are shallow or move away to other topics, for example Henrik and Nicklas argue culture refers to liking the people around you:

“That’s what makes the difference between companies I would say [...] if you have a very positive culture, that is something good, that you also like the people around you and share experience. That’s really important for me and that is the reason why I am staying.” (Henrik)

“In general it’s a big difference in the culture and in the approach also between consultancy companies. Many people say that it’s a good environment and that you like the people you work with.” (Nicklas)

This can also be identified in Albert’s and Henrik’s answers, who state that ConsultLand is different from the other big companies, however find themselves stating that it might actually be quite similar to other consultancies. This makes us question to what extent they believe that ConsultLand is different and it is thus difficult to grasp what the distinctive characteristics are:

“The culture is what enables us to make our impact. Both for people, but also for clients. It’s also how we can differentiate ourselves from other consultancy firms, maybe not talking about other big ones, I imagine it’s similar there.“ (Albert)

“I haven’t worked in any of the other big companies, but I mean, eehh, the personality, it becomes almost a lifestyle sometimes. How that differs from the other firms, I don’t know, to be honest, it’s probably more or less the same.” (Henrik)

As a final point, we also identified that people appreciate the culture through the lens of their career, arguing that it impacts and aids their professional development.

“The meaning for me now, in the beginning of my career, is to develop and to learn a lot, which our culture is helping me to do, because we are always challenged within our everyday assignments. That’s a culture thing, I would say, that we challenge each other to develop, which is in line with what I would like to do.“ (Albert)

“I was in an education now for 3 days on how to keep a professional profile both externally and within ConsultLand in order to be able to perform well at your job. And this is what they market themselves as well, to have professionals that receive good education.”
(Gabriella)

It may seem that the last excerpt does not directly relate to the importance of culture, but for this employee, it is the focus on the profession and the image of ConsultLand that she perceives as illustrative of the culture. These two topics are further addressed and elaborated in upcoming sections of the empirical material.

Implicit culture

As displayed in the above sections, the interviewees had limited knowledge about the cultural artifacts set by management. Our aim has not, by any means, been to infer that their lack of knowledge reflects a disconnection with the culture, but rather we believe it is relevant to monitor their speech about the artifacts that they do bring up and their way of relating to them. On a similar vein, we also screened their answers throughout the interview, for elements indicative of the cultural artifacts that they did not explicitly include. The support for this type of analysis comes from Schein (2010) and the levels of culture, as he argues that culture is reflected in the espoused values and the basic assumptions, not just on the surface level of the artifacts. Thus, we will illustrate some examples on how we identified this in the empirical material.

To start with, Martin does not specify “commitment to each other”, nor “as one” or “outstanding value for the client”. Nevertheless, the latter statement does resurface as Martin talks about his work by putting the client in central focus; the word “client” was mentioned 25 times during a half-hour interview.

Nicole does not mention any of the four cornerstones, yet the “outstanding value for client” resonates throughout her speech “if you go to a client [...] you always do the little extra, you know”. She also makes reference to “commitment to each other” – “you can always have people that want to help you. I have a lot of back-up and a lot of help.” However, Nicole proves to be quite inconsistent in relation to the teamwork aspect, contradicting herself in a short period of time, as she first states “Of course, everyone has each other, but it’s your responsibility to deliver. So we work by ourselves. It’s hard to say.”, only to retract on this a few minutes later by saying “The focus is not on what I am delivering, the focus is on what we are delivering.”

Furthermore, when asked specifically about this value and how she related to it, to reminisce of an instance when it was challenging to keep this commitment, Nicole admitted she is not certain what they (i.e. the people who formulated the statement) mean by it: “I don’t really dare to answer this question.”

Olivia only remembers “as one”, which she explains further by referring to “helping each other out”; the rest of the cornerstones are foreign to her. Interestingly enough, Olivia tells a story about a challenging situation in which they collaborated with an international ConsultLand office and blatantly places the blame on the other office for losing one of their clients: “It wasn’t our fault, it was actually the ConsultLand team in the home country of the client, so it wasn’t really on us, which was quite a relief.” Hence, one could wonder how well the “as one” value translates to corresponding beliefs in Olivia’s actions, given the exhibited lack of commitment and solidarity to her international colleagues.

For Maja, “integrity” is extremely salient, as well as the “commitment”, or as she put it: “consulting each other”. It is worth noting that the official value statement is “commitment to each other”, not “consulting”. This illustrates a strong professional discourse, adapting a reference from team spirit to the consultancy job. Furthermore, similar to the other interviewees, the client is an important entity in her work, front and center in her actions as a consultant, which is evident despite not remembering the “outstanding value to client” statement.

Hence, we identify how even though some interviewees do not explicitly state and know the cultural artifacts, when talking about their work tasks and interactions with the client, cultural elements about ConsultLand resurface in their discourse.

4.3 Consultant, consultant, consultant...

Throughout all interviews, it was observable how interviewees were very much flavoured by their work; strongly focusing on their profession as consultants, the importance of clients and branding for reputational purposes.

“For me integrity how I interpret it is that we always see it in 2 things. One is that we always put the client first, that is really important for us. Second, we really care about [pause], our brand and we can say no to things and stand up for what is right and that is really strong in

this company I would say. We also have a course on how to really think about doing the right thing. For me working as a consultant is always the client first, but also be able to say no to things.” (Martin)

This fragment from one interview was particularly difficult to unpack, as it makes reference to several topics and illustrates their interconnectedness; sensemaking of an artifact occurs through the lens of client focus and the importance of maintaining a certain image (brand). Furthermore, Martin’s professional identification is highly salient, accompanied by organizational identification as he pinpoints integrity as a distinctive characteristic of ConsultLand, a quality that is fostered through formal training.

It is particularly revealing observing the following two excerpts, more specifically the terms that the HR partner and one of the senior consultants use to assert the identity of the firm:

“Being a professional service firm, I believe that it’s a typical environment where people are quite driven and want to do their best and I think the culture is very much colored by that.” (Paula)

“We are always looking for more business of course, we are a consulting firm, or...not a consulting firm, I should not say that (laughs).” (Maja)

As one would expect, Paula’s discourse about culture was heavily influenced by her involvement in the strategic development of the culture, as well as her position and experience within the company. On the other hand, Maja is not so careful with her wording, but she quickly realizes that the term used is not the appropriate one, as it does not fit with the way that ConsultLand brands itself - namely, as a PSF.

Consultant requirements

It became apparent that these individuals believed certain traits are required for their type of work, that of being a consultant. However, this quickly turned into a quite extensive checklist of characteristics one must fulfill in order to qualify as a consultant. For example:

“Since we are often at the client’s office working, it’s key to be very social and adaptable, you need to have a high level of integrity, you need to strive to learn and to develop and also to challenge both your colleagues at ConsultLand but also your colleagues from the client...this humbleness, but also some kind of independence or self-confidence. I would

say that you don't need to be outgoing, you could also be more laid back, as long as you are clear in how you communicate. “ (Nicklas)

Paula also shared her opinion as a HR manager, saying “you should be proud of your own professional capacity and what you can bring to the table, but also humble to listen to other perspectives.”. Albert pinpoints that the fact that they are a consultancy firm creates a certain environment due to the profession and the type of work they perform:

“It's also a tough atmosphere, because everybody is quite driven and wants to succeed in their careers. Sometimes it can be a bit pushy, but for me it's in a good way, but I think for some people it can be too much sometimes, which might be connected to the consultancy world in general. This can be part of a challenging culture.” (Albert)

The need for being driven was emphasized by other employees as well, which is, interestingly, along the same lines of how ConsultLand describes itself on its official website:

“You should definitely be outgoing and ambitious.” (Hanna)

“ConsultLand really attracts people that are driven.” (Martin)

We also notice how some employees actively identify with their profession and have a strong discourse around being consultants. They perceive themselves as possessing certain traits particular of consultants that are unique and different compared to others, who are merely “normal”.

“I would say that we, as consultants, are in general more energetic and more outgoing and more driven than people in general at a normal workplace, normal finance department. So this energy and the drive that we have could often clash [with clients] and how to bridge and gap that...I think that's when the humbleness is very important so that we don't step on anyone's toes, I think it's this adaptability that you need to have, you need to be like a chameleon to fit into different kinds of cultures and settings [with clients].” (Albert)

“Most people in consulting are really attracted to openness and like to do things.” (Martin)

“We're consultants so we're supposed to be happy and pleasant. “ (Filippa)

This strong identification extends to the fact that they embrace the heavy workload of being a consultant. However, they do not develop why they so openly accept this or for what purposes:

“I was informed that the work would require a lot from me, that there could be a lot of overtime and stuff like that.” (Olivia)

“Working in this environment that we are doing, [it’s] a tough environment, it can be really challenging sometimes on workload and so on.” (Henrik)

Client-focus

A persistent topic that emerges is the client centrality as both a requirement of consultant work, and as the approach that ConsultLand takes towards its practice. A story from an employee illustrates this:

“About 1 year ago, one of our bigger clients here, they gave us a really big extra project from them, which made more or less 10.000h/year engagement project, that doubled our amount of work for one single year, which was a lot to take on. What really showed the culture at ConsultLand was both that we really challenged ourselves to ‘OK, of course we will deliver on this and help our client!’ and at the same time not just doing it, but really delivering value to them as well, helping them improve and so on. We are always striving to help our clients and that’s more how we are talking about it [culture].” (Henrik)

The story demonstrates the extreme lengths these professionals go to in order to satisfy the client needs and their determination to take on any project requested by the client, regardless of the pressure placed upon themselves. From Henrik’s story, it could even be understood that they appreciated the opportunity to prove themselves in this situation. This is even a practice encouraged by managers and which Martin perceives to be a requirement in the context of consultancies:

“You will hear different things for each department, but for consulting for us you should always prioritize the client and that’s adding value for the company [...] My manager was doing a proposal and selling some arguments and projects, he also said that it’s the client first and not the business that we are selling – making the best for the client. But I also think that I mean this is a consultancy value, I am not sure this applies all over.” (Martin)

It is also seen in the sensemaking of the purpose statement, which creates meaning for them when interacting with clients:

“We should always strive to make an impact with our clients, in our deliveries and perhaps go the extra mile to give them as good a product as possible...I guess.” (Filippa)

Moreover, asking Paula to explain what is meant by “commitment to each other” from a managerial perspective, sensemaking organically occurred by referring to the client:

“We have people supporting with the media perspective of things, we have people supporting very quickly [...] there is always very quickly established around the partner [responsible] a strong team of experienced people that really support from any angle [...] to make sure that we handle this in the best professional way, for the client and also for ourselves and our brand.” (Paula)

Astrid even claims that the “genuine interest for the client’s business” is what makes ConsultLand unique. It seems as well that clients have demands that ConsultLand employees are expected not only to meet, but even surpass. In the case of Nicklas that could even imply compromising the organization’s principles and integrity:

“We can hear that we are expensive, so their expectations of us is people they want to work with. [...] We know that they have expectations that we need to do the little extra, we don’t complain, we always come up with new ideas.” (Nicole)

“The way I work and the way we work in the team, we still try to stick to our principles. But of course it’s a relationship [with the clients], it’s a long term relationship, so you cannot just do what you like and then tell them that you did like you wanted to do it.” (Nicklas)

Image

The employees also show that they hold dear a specific portrayal of themselves to others, which is also how they want to be perceived - not only as a PSF, but also in terms of the particular culture within ConsultLand:

“I always send out these emails [about] how to...not to behave (giggles), how to talk about our service offer, our values, and one part of this email is about soft values and how we want to communicate our brand, which definitely improves our values.” (Hanna)

“The vision [...] is to be the best professional service firm in the world and by best we then mean, to be known as the best actor in different statements where we deliver services, the best auditors, consultants, tax consultants, etc.” (Paula)

It was also observable how some employees want to be associated with ConsultLand due to its positive reputation, which had also been transmitted through word of mouth, since they state “I had heard it was a great company”:

“From what I heard [before I joined] it was a little bit more...(silence), that they really care about you, or that’s what I heard. You get good education and things like that. That you actually have a work-life balance, that’s one thing that I thought it was nice also. You can actually have a life outside ConsultLand, so I mean things that are important I picked up.” (Martin)

“I was working on the other side of the country, I was supposed to move to be with my husband, and I wasn’t supposed to apply for this position at all. But I just couldn’t refuse, because I heard it would be a good place to work. “ (Filippa)

A certain image was also associated with the consultancy industry, not only with the specific organization:

“I was just thinking that a consultancy firm would probably match my drive...that was at least my assumption.” (Albert)

Another important aspect was to have a particular culture in order to advocate a certain image and reputation keeping good relationships with clients, maintaining the business and for delivering good work:

“The brand is all, we are nothing without our brand. Whatever service we need to sell our trust from our clients and that trust is actually built through these cornerstones. [...] Because it’s the brand and the protection of the brand is so important today and in a big organization around the globe and partners acting in the market every day, everyone is actually the weakest link.” (Paula)

“The thing with clients [is that] they have a lot of secrets, projects and a lot of sensitive information, so integrity is super important both from a legal perspective but also for our brand since it’s important that our clients trust us.” (Hanna)

Martin stresses that the reason for keeping a certain image is due to the fact that ConsultLand is an auditing firm: “We are an audit firm, so ConsultLand’s brand is really important since if you want to have an auditor you want to trust them and that’s all about the brand.” He even emphasizes that the brand is the unique aspect about ConsultLand: “The most noticeable thing with ConsultLand is that you can do what you want and it’s really open and that we have a strong commitment to the client and our brand.”.

4.4 Social life

Social life

During the student event, a considerable section of the presentation focused on social aspects of ConsultLand, such as trips abroad. It was noticeable how the company representatives talked about this particular topic with an increased enthusiasm and that it was regarded as a precious perk of their job. This also came up in one of the interviews:

“When we start, we go abroad for one week on a training trip. And there we get to meet all of the people within our department and then you get to see how the culture is, you get to experience it on a first hand basis. I think that is when I actually realized all the social and challenging items within the culture. [...] We do trainings to learn and develop, but it’s also very social. “ (Albert)

The interviewees also explained that they understood the culture by interacting with other ConsultLand employees, before joining and also while on the job.

“First of all mostly career fairs and student events, I got to really talk to the people working here, so that was my main thing. So, I thought it was really good to talk to someone that works here and that’s how I got it [the culture].” (Martin)

“Once, I was talking to one of my colleagues, and we were discussing a topic where my colleague stated quite fast that I am not really comfortable talking about this topic, and that showed me what integrity means here, since after doing this onboarding program, it says clearly that if you’re not comfortable with something you should state it.” (Maja)

It was even revealed that this socialization tactic is used to incorporate future employees into the ConsultLand mindset early on, and that “after signing the deal, you get small hints of the culture because you are invited to afterworks and social events before you start to actually work” (Albert).

The social aspects are also present in the day-to-day work environment and seem to be embedded in ConsultLand’s culture:

“I was surprised that this feels so cozy and at home. It was a positive surprise for me that we can obtain this nice and familiar atmosphere culture, even though we work a lot with the clients and we’re not at the office. People say hello at the office, I eat lunch with people I’ve never seen, and they were super welcoming. It’s like the first day at school.” (Hanna)

“I had expectations about the culture in the sense that it would be a fun place to go to work to. It’s gonna be hard work, were gonna work a lot of hours, but it’s gonna be fun and we’re gonna laugh a lot....to be quite honest, I wouldn’t be working here if I didn’t have so much fun when I am at work. The work that we do, it’s interesting but it isn’t that fun. We need to have some fun as well. “ (Filippa)

Moreover, they perceive that activities in the social sphere help them in their work, as it invigorates them to deliver quality work for clients. This is exhibited in Albert’s story and Nicklas’ description:

“I was at this assignment together with two colleagues at different grades within the firm. We commuted weekly, which is a quite tiresome thing to do in a long time period. We stayed at the same place together and we hung out a lot. It was tough, heavy work, which we managed to do together and I think a lot of that related to the fact that we had the social part. We tried to dispatch this on the company, so they picked up a bit from it, I think. People were a bit lighter when we left, compared to when we came.” (Albert)

“I think the social atmosphere that we keep here is a key to succeed when we work with our clients, because we don’t meet each other that often in my department, so I think the social activities and friendly atmosphere and culture that we have together helps us to get energized and perform better at work, which then in the long run helps me develop. Because if I perform well at the client, they will give me more difficult and challenging tasks etc. “ (Nicklas)

Social activities outside work are also aspects of the culture that employees at ConsultLand appreciate:

“We do more regular-based activities, we can have like a family dinner. We eat at the partner’s place and we cook together. We have these events, afterwork’s, going to the gym classes together and doing this social part.” (Nicole)

Training

When starting at ConsultLand as a new employee, everyone takes part in an on-boarding training program to learn more about the organization and its culture. This is something that all interviewees had participated in and claimed to be a way to initially grasp the culture of ConsultLand.

“I went to Stockholm for two days, I met 300 employees, and there was more like a lecture, that this ConsultLand etc, and you get introduced to the values and mission, ConsultLand’s way of working and stuff like that.” (Albert)

“Everyone who starts at ConsultLand participates in this education program called ‘new at ConsultLand’, it is a two day education program, we talk about soft skills and culture and yeah...so...I think that was the point when I really understood the values.” (Hanna)

Paula adds, from a managerial position, how the purpose of these trainings is for employees to connect with ConsultLand.

“When we introduce new employees we always go through the code of conduct which includes the values and explain the purpose and explain how it’s linked to our everyday activity, so that’s the introduction. From time to time we have different initiatives [...] to work with people and make them to think about what is making an impact that matters in a workshop set up, when we allow people to go underneath the words.” (Paula)

Nevertheless, the choice of words in the end of the above quote hints to the fact that delving into the culture may be a privilege usually reserved for top management. Accordingly, employees perceive these trainings as quite standardized and with a top-down approach:

“Our courses they are quite standardized they are set from above and everybody gets the same education and courses, so there are general guidelines that are decided from the top and then it’s communicated down to the rest of the organization.” (Astrid)

Also, it is questionable to what extent employees can embody and understand the culture at ConsultLand, if we look into for example Martin’s answer, wherein he perceives that placing value statements early on in a powerpoint deck illustrates a strong emphasis:

“First day, we were at an education in Stockholm and we had some Powerpoint. But also what stood out was that the first or second [slide] was values, so we really like to emphasize these values.” (Martin)

This perspective is also supported by the fact that Maja, who recently joined the organization. She is already working with clients, without having gone through the official introductory training and will only do so 5 months after her start date:

“No, I haven’t gotten any introduction about that [culture], yet. They have introduction days and I will do mine in August in Stockholm, so maybe they will tell me more about that then. Now I’ve gotten a lot of introduction with a lot of different courses in ethics, quality, risk assurance, data privacy of course.” (Maja)

Flat hierarchy

The interviewees argue that what allows them to socialize is the flat hierarchy that characterizes ConsultLand, since they can comfortably approach colleagues of all levels.

“That we try not to have hierarchy and different titles, you can talk to anyone, this creates a very good and nice environment and work climate.” (Gabriella)

Moreover, they believe it is a unique and particular feature of ConsultLand:

“So if it would have been a clear hierarchy, I wouldn’t be here.” (Filippa)

“The culture is very hierarchical for some companies and with ConsultLand it’s very flat and helpful with each other.” (Nicole)

Nevertheless, their arguments fall somehow short for why they believe so. For example Martin states: “It’s very interesting that we are a very flat organization”, however he further builds on

this by referring to consultant traits, arguing that they “like to do things” - which adds no explanatory value whatsoever to his claim. Moreover, he later on contradicts himself as he talks about competitiveness:

“I can feel sometimes that if you are on the same level and if you’re in the same job it gets competitive, I think it’s also one part of the culture. We always want to win of course, but I think that’s a challenging situation.” (Martin)

Such contradictions about the extent of the claimed flat hierarchy of ConsultLand are also present in other interviewees:

“I see it as quite a flat organization, even though we have this typical pyramid with our different grades, but still I think it’s quite a flat organization where everybody gets heard.” (Albert)

“It’s kind of hierarchical, you have assistants, seniors, managers... [...] Before I started I thought it would be a very hierarchical organization, but after I started working that was something that really surprised me that partners are interested in the work the we do.” (Astrid)

Thus, it remains unclear if and how employees understand the concept of flat hierarchy, whether it is actually implemented, or if it is merely a feature aimed to give the impression of a more sociable atmosphere within ConsultLand as compared to other companies.

4.5 Diversity – what is it?

Based on one of the previous sections, it is evident that out of 12 interviewees, almost none of them mention “cultural diversity” when talking about the culture. Furthermore, one of our interviewees is a brand representative of ConsultLand for campus events, responsible for presenting the company and their offer – which also encompasses culture - to students. It is particularly worth noting that this person does not bring up diversity during the interview and does not include it when listing the different value statements. Moreover, it is mentioned earlier that only one of the researchers was able to attend the observation event. This was due to the fact that the event was held in Swedish, despite it being advertised through an international university that has a high number of English programmes. Moreover, the presentation contained

slides in English. Observing that diversity did not naturally come up during the interviews, we believed it was worth mentioning the value towards the end of the interviews, in an effort to see how the respondents related to it and if they attributed any importance to it. The answers reveal a trend of homogeneity:

“We are pretty much the same, but some have experience, some of us don’t. But I would same we are pretty much the same.” (Nicole)

“Hmm, it’s a bit difficult, we are very mixed in the office and we have a lot of exchange with other offices around the world, which creates a good culture in this way. However, in our department we are not very diverse maybe, and differences between each other are not that big.” (Gabriella)

Furthermore, it is difficult to explain what diversity provides in the context of their work:

“I would say that we are quite a...homogenous department actually. The vast majority are Swedes, we come from an academic background, we live in big cities...I don’t think I have a great experience...or example, for that one actually. But of course it’s an important...matter to take into account. “ (Albert)

“I don’t think that like that is something that we actively try to provide in our everyday work, like...I can’t think of a situation where we have felt like we needed some cultural diversity (laughs). I can’t really come up with anything.” (Olivia)

Maja proceeds to explain that the “cultural diversity” statement is relevant for her as a woman in the consulting field, and that she sees gender equality as characteristic of ConsultLand because her opinion is valued. However, this is a misunderstanding of the statement, since the “cultural” aspect does not refer to gender.

Another particularly interesting finding is how the respondents referred to people they perceived as different in one way or another. While Martin is amused by these differences, it seems that Nicole immediately associates an inferiority to individuals belonging to this category:

“In some companies you’re not allowed to wear a suit, it’s jeans. So, you’re like ‘Wow, what happened? This company wants jeans’ and it’s funny actually.” (Martin)

“I would say that we have a lot of international people, some of them are not the best in English, but they are there.” (Nicole)

When talking with Olivia, her answer escalates quickly to a disidentification between herself and the typical employee of a company like ConsultLand. This illustrates an identity struggle that leads her to question her choices:

“I personally feel that I am a bit different than many of my colleagues. I don’t really feel I’m the corporate type, climbing the corporate ladder. I feel like somehow I just ended up here and I am really supposed to do something else in life.” (Olivia)

Perhaps in an attempt to combat the stereotype of the ‘corporate persona’, Filippa suggested that “there is a lot of work in trying to have diversity in recruitment”, signalling that a hiring strategy may be developed on this basis. Following this up, we were interested in how much information is offered during recruitment activities about the culture within ConsultLand, since it had been inferred repeatedly that it is a distinctive feature of the company. We asked the HR partner as we believed her to be the appropriate person for this type of question:

“I am not sure about exactly how much we talk about the values and if we talk about the fundament in our culture in those interviews [...] that is an interesting question, how explicit we are with what forms ConsultLand culture.” (Paula)

She further elaborates on their recruitment strategy and makes an interesting reference to people who do not represent a perfect fit in terms of culture:

“Our goal is that we should let them [prospect employees] meet enough people to understand a bit what we are looking for. If the person will fit in to a 100% it may mean that you have less development of the culture cause it’s good to always have some outsider to get some dynamics so to speak.” (Paula)

The outsider-insider duality was also indicated by one of the consultants, showing that this is also observable from the other side during the recruitment process:

“Maybe...it feels a bit more like they recruit people based on how they have this standard and they want them to be like this, and those are the people that they recruit. [There is] not enough [cultural diversity], in my opinion, but a bit more, and we are more trained to be like a...like a ConsultLand person.” (Olivia)

Lastly, it is highly noteworthy that the need for diversity and the advantages that it brings to ConsultLand are explained from the perspective of the client. No reference is made to the issues of discrimination and the societal problems that the company claims to be engaging in as per their code of conduct and global impact reports.

“That’s also that’s something frequently communicated, in order to serve our clients in best possible way, we need diversity to see better from client’s perspective. If we’re too homogenous, probably we don’t be able to understand the client’s needs in best possible way.” (Filippa)

“Diversity, yeah, it’s when you need perspective on things, different experiences, roles, really different experience to summarize it to solve an issue and help out a client. [...] The client also likes us to be diverse and also different experience, level, gender or whatever, skin color. [...] I think it’s important to us to also reflect that to the client. [...] I think it’s really important for us, for the business.” (Martin)

5 Discussion

In this chapter, several findings about the characteristics of the organizational culture and how identity resurfaces in this context. Considering the fact that the research organization represented a typical example of a PSF, we draw connections between the empirical material and the literature in order to contribute to the theory on PSFs.

5.1 This is our culture

In order to understand the organizational culture in PSFs we follow Schein's (2010) levels of culture analysis. We start by examining the sensemaking of the cultural artifacts, and thereafter the discourses professionals exhibit in order to uncover the espoused values and underlying assumptions of the culture. By interpreting the sensemaking of the culture statements that professionals engage in, their meaning attachments and identity constructions are exposed (Alvesson, 2002). Based on the professionals we study, it can be identified that in the context of PSFs the meanings attributed to culture statements are to a large extent related to the profession. For example, the statement "make an impact that matters" is quite generalizable as it is not necessarily linked to any profession. However, PSFs workers describe such cultural statement to be of essence when providing knowledge and expertise to the client. Putting this in context with Whetten's (2006) claim that the experiences and words that members use when referring to cultural elements reveal identity related discourses, it seems that professionals' organizational identity claims actually revolve around service-mindedness and profession. This is a persistent finding identified in all the culture statements in the particular studied organization. This means that the elements they perceive as central about the organizational culture are taken from a professional point of view, showing a strong professional identity influence (Tajfel, 1981).

Interestingly, it seems that professionals generally do not possess knowledge about the specific culture statements and values of the organization. This may be expected, since artifacts function as symbols and are not meant to provide extensive meaning on their own, as Schein (2010) suggests. Low engagement in the cultural values is a sign of employees not associating with the organization and thus a rather poor organizational identification (Bamber & Iyer, 2002). Nevertheless, it is questionable whether this is a common phenomenon in all types of organizations, or if it is strongly salient for employees in the context of PSFs, considering that

professionals additionally show a lack of interest in knowing the cultural artifacts. This could be due to the nature of knowledge work and what it implies, namely, that they should engage in knowledge-intensive tasks and projects and put their time and intellectual resources into learning information directly useful for their job, rather than memorizing irrelevant terms (Alvesson, 2012).

Despite professionals not knowing the cultural artifacts, their descriptions and presentations about the culture reveal that they embody them. This is evident in the fact that the basic assumptions noticeable in their discourse are associated with or originated from the cultural artifacts. For instance, in our case few employees remembered the value “outstanding value to the client”, however they described a culture focusing on the client’s needs and delivering high quality work. Accordingly, some professionals claim that they would still perform their job the same without the exact wording and cultural artifacts. Such finding is interesting since it leads to wondering how come professionals embody the organizational cultural artifacts, while at the same time being unaware or not knowledgeable about them. Our case presents that in PSFs, the set cultural artifacts are closely connected to the underlying values of the profession (Felieres & Herrbach, 2015).

Hence, one potential explanation could be that management purposefully sets a value framework claimed to be particular of the organization, but that in fact comprises underlying characteristics of the profession (Kärreman & Alvesson, 2004). This implies that employees subscribe to behaviors that they believe to be singular of the organization, but which actually fit their professional requirements. Kärreman and Alvesson (2004) further argue that the established value framework (“the cage”) is where identity emerges, which is reflected in professionals’ claims relating to the distinctiveness of the organizational culture; however, their discourse strongly suggests a professional orientation. Additionally, professionals state that the organizational culture helps them by providing guidelines on how they should behave, a view supported by French et al. (2008); this is expected, considering the culture is deeply embedded in the profession and thus it dictates an appropriate manner to conduct themselves as professionals. The congruence between the organizational and professional values implies that professionals perceive their identity as equally aligned with both the organization and the profession, which leads to have a positive work experience (Hekman et al., 2009).

The importance of client-centrality is the first and foremost priority for professionals, as shown in the empirical data. It is observable how they perceive client-centrality as the key feature of the organizational culture in the PSF, which leads to professionals arguing and interpreting various organizational aspects, such as the need for socialization, keeping a corporate image and standing for diversity, as being important for satisfying and impressing the client. While professionals defend that focusing on clients is a distinctive aspect of the organizational culture, the literature supports that it is a characteristic of PSFs (Løwendahl, 2005; Maister, 2003). Such false belief leads to professionals stating that the organizational culture is characterized by a “genuine” interest towards clients. Moreover, all cultural elements are suggested to be a way of satisfying clients, thus the client focus is so salient in the professionals’ life world (Kvale, 1996 cited in Rennstam & Wästerfors, 2018) that they perceive culture as a tool for developing relationships with their clients. For instance, professionals believe that it is due to the culture that they are able to deliver high quality work to the client, since it creates an environment in which employees work together, are challenged and guided to act in a professional way. This is in line with Kärreman and Alvesson’s (2004) reasoning that in PSFs, professionals focus on impressing potential clients and thus they believe there is a need for a culture that enhances self-development and provides constant challenge. Another argument that professionals use is the importance of social activities in order to develop relationships in the workplace, which will improve their collaboration and in turn benefit the client. Thus according to them, and as suggested by Kunda (2006), socialization is a mean to improve the relationship with the client, to adapt more easily to their requirements, and ultimately to offer them a better service. The focus on satisfying the client can create certain conflicts for professionals, as exhibited in the interviewed professionals, since clients might make demands that are not in line with the organization’s values (Elsbach & Kramer, 1996). When such conflict occurs, it is demonstrated how professionals rather choose the client before the organization, a common attitude when the professional identity is more salient than the organizational identity (Alvesson & Willmott, 2002).

Professionals also allege that maintaining a certain image about a trustworthy PSF is necessary in order to keep client relationships and preserve their business, which supports the strategy of employer branding whereby projected perceptions about the organization are used to manage stakeholders (Sullivan, 2004). In the studied organization, it was stated that they recruit a high number of graduates from top universities for junior positions, which according to Hitt, Bierman, Shimizu & Kochhar (2001) is a strategy aimed to associate a positive reputation to

the organization and guarantee the quality of the service based on institutional prestige impressions. Lastly, the need to integrate diversity into the culture is also argued by the professionals to be for client purposes, since this would allow them to understand the client and offer different perspectives and creative solutions, which is claimed to arise from individuals' cultural backgrounds. However, considering the recruitment from top universities, it is questionable to what extent this source can provide a diverse workforce. Hence, the effort to achieve a certain image in order to impress the client may actually be a drawback in achieving diversity for the client's needs (Prasad et al., 2010). This suggests that management prioritizes keeping a certain image for the client in the context of PSFs, and that the employees themselves are putting diversity and the need for it in this context (Prasad et al., 2010). Since management is not offering them a valid and extensive explanation for it, they resort to, almost by default, interpret the need for it for the sake of the client, which is another indication of how deeply embedded client-orientation is in the organization's culture.

All in all, professionals make sense of the cultural artifacts through the lens of the profession and while it is observed that they do not know the cultural value statements, it is revealed that they do embody them. This suggests that the cultural artifacts are deeply embedded in their profession, a value framework set by management to fit the profession (Kärreman & Alvesson, 2004), which is clearly observed by the strong emphasis professional put on the client. Not only do they perceive it as an important element of the organizational culture, they also argue that culture is a tool used to better satisfy clients and even refer to other organizational aspects that further aid in developing successful relationships with the clients. Hence, it is apparent that client-centrality is a way to regulate professionals' identities in PSFs. It could be inferred that management purposefully sets a culture that focuses on clients, since it is deeply rooted in the profession, and that in this way they enforce control (client-control) and foster the achievement of organizational goals (Alvesson, 2004). Therefore, we argue that it is the profession that dictates the behaviors and beliefs of professionals and thus culture becomes a by-product of the profession.

5.2 This is not our culture

We have discussed how professionals manage to relate to the espoused values and adhere to the basic assumptions of the organizational culture despite their indifference to the cultural artifacts. We argued that the main potential explanation for this finding is the embeddedness of the professional requirements in the organizational culture, which makes it easier and somewhat even instinctive for individuals to manifest the appropriate behaviours and beliefs. However, the empirical material strongly suggests that this is not the case for all the cultural characteristics – it is particularly interesting that the diversity value is the one that stands out. Based on definitions and descriptions of professional service firms (Løwendahl, 2005), it becomes discernible that diversity is not one of the basic assumptions underlying work carried out in PSFs and that it does not provide any direct value to it. Accordingly, testimonies from professionals talking about diversity reveal empty arguments for its importance and a difficulty advocating for it, even admitting that they do not believe they have ever encountered a situation where diversity would have provided any advantage. The only argument brought forward is, unsurprisingly, the need for diversity in order to satisfy and relate better to the client, which further strengthens the strong focus on the service provided. This finding is consistent with the argument that an organization's values reflect the desired behaviour, but not the executed one, when there is an incongruence between certain beliefs that are meant to comfort the group – namely, embracing diversity – and those that actually correlate with effective performance (Schein, 2010). This inconsistency may also explain why the workforce in the research organization is so homogenous; furthermore, the professionals are aware of the lack of diversity, illustrating that they do not come to this realization due to our enquiries.

Therefore, it is worth asking how, and even if, an organization with an agenda focused so strongly on performance, such as a PSF, handles the fashion of diversity characteristic of today's times (Prasad et al., 2010). One could argue that achieving a diverse workforce is not in the interest of a PSF, since the identity regulation strategy – used to achieve a collective identity – works more effectively on individuals who fit a certain elite status, as argued by Alvesson and colleagues (2015). Therefore, perhaps diversity in PSFs is merely a means to achieve a socially desirable image and to manage impressions of external audiences, without the intention to affect the organizational reality accordingly. This explanation is also in line with Alvesson's (2013) 'triumph of emptiness' concept, whereby claimed and advertised efforts

are often lacking in substance. Another argument for the lack of diversity in PSFs makes reference to managerial capabilities. More specifically, it has been argued by Hitt and colleagues (2001) that managing substantial diversity effectively demands certain insights into human resource management. In cases where managers do not possess these skills and knowledge, more damage could be done which could in turn lead to decreased performance (Hitt et al., 2001). Arguably, senior management within PSFs may intently avoid implementing a diversity strategy, as this could potentially introduce a level of ambiguity in the workforce. Subsequently, this could require investing and offering more extensive and specialized training into people management or, if left unattended, the ambiguity could decrease performance and loyalty. For instance, we observed that employees who perceive a level of distinctiveness between themselves and their colleagues suffer consequences such as identity struggles and even disidentification (Willmott, 1993), doubting they are in the right profession.

5.3 This is why we have our culture

As outlined above, the lack of diversity leads to a uniform workforce. In light of the empirical material, we propose that there are other potential explanations for it, revolving around a set of characteristics typically associated with consultants. Based on the descriptions of themselves that professionals put forward, and the prescriptions they make when talking about how individuals in their field of work should be, we observe a few main characteristics standing out: self-confident, ambitious, driven, open and outgoing. This seems to be the recipe recommended to survive and thrive in a PSF which, based on the professionals' testimonies, is different than a 'normal' workplace. This finding corroborates Kärreman and Alvesson's (2004) theory that membership in consulting and audit firms has an underlying elite status; furthermore, the status serves to attract individuals who seek confirmation and validation by obtaining access and belonging to such a firm. Since elitism is reinforced through recruitment practices, it is worth asking whether by allowing mainly people who possess such characteristics in a PSF, the organizational culture itself becomes highly coloured by them. This would make it easier to transmit the culture through socialization, since individuals are more comfortable around those with whom they share similar characteristics and assumptions (Schein, 2010).

The line of thought developed until now may create the image of a situation in which PSFs are innately and involuntarily associated with this elite status, and where only a particular type of

individual desires to gain entry, which in turn leads to an automatic and almost organic reinforcement of the same organizational culture (French et al., 2008). However, the empirical data stands as proof that senior management purposefully targets a specific type of employee, since those who do not subscribe to the same characteristics are referred to as ‘outsiders’. As we argued before, the culture revolves so strongly around the profession, so it is not unreasonable to theorize that the majority of individuals who join PSFs possess characteristics, or even personalities, that reflect a strong professional identity. This would be along similar lines with Alvesson’s (2013) findings that management of an IT consulting firm claimed it is more difficult to influence personalities than to teach technical knowledge on the job. Moreover, considering that professional identity usually forms before the organizational identity (Bamber & Iyer, 2002), and that the image that certain consultancies portray through their cultural artifacts is so aligned with the profession, this may create the impression that such an organization is the ideal employer. Furthermore, Falieres and Herrbach (2015) identify that there are emotional connotations attached to the professional identity, which could be linked to professionals stating that the organizational culture makes them ‘feel good’ and that they joined the company because they had ‘a good feeling’. However, considering how blurred the line is between culture and professional identity, in this case, one could argue that the good feeling is not distinctive of the organization, but rather a consequence of the profession’s deep imprint in the culture.

The idea that culture is a system of meanings which is manageable through sensegiving (Alvesson & Robertson, 2016; Gioia & Chittipeddi, 1991) is in line with the empirical material on the subject of trainings. It is common that professionals undergo an immersion into the culture of the PSF by attending an education program as part of the onboarding process (Schinoff et al., 2016). Nevertheless, it is unclear how much use professionals get from this program, since according to them, it involves a shallow presentation of the artifacts without putting them in any context. One could argue that an extensive sensemaking of the artifacts is not possible at this early moment, since familiarizing oneself with the associated espoused values and basic assumptions occurs later on (Schein, 2010). This is supported by a particular case within the studied organization of an individual who states that the organizational culture became particularly clear while collaborating with one of her colleagues because she could notice he was acting in accordance to one of the values. Therefore, we argue that, on their own, cultural trainings fall short of achieving their purpose, since they do not provide meaning and context to the cultural values. A more effective way to communicate the culture is through

socialization, whereby the ‘insiders’ incorporate newcomers into the culture by demonstrating through their actions what the culture entails (Schinoff et al., 2016). Since consultants identify so heavily with their profession, as we have argued repeatedly, this means that the culture that they portray and embody is also profession-centred; therefore, the same type of culture is reinforced, which may lead to a never-ending cycle of reaffirming the professional identity in the organization.

5.4 Are we ConsultLand-ers because we are consultants?

Professionals generally present weak attachments and low identification with the organization in various ways. Firstly, it is argued that what employees claim to be central, enduring and distinctive (CED) about culture indicates the organizational identity, which includes elements of sameness and uniqueness (Pratt et al., 2016). From the collected data, it is identified that professionals repeatedly state “we are” - reflective of the “sameness”, and “this is what makes us unique” - referring to the “distinctiveness”. In this way, they recognize a particular organizational identity and they further engage in identifying with it (Brown, 2017). However, the arguments that professionals use to claim the uniqueness of the organization seem rather vague and shallow, due to several reasons. In general, professionals claim that they perceive the organizational culture to be different, however fall short when arguing why, thus weakening the extent of this “uniqueness”. Moreover, some employees who start claiming the culture is unique, later on recognize that it might actually be similar to other organizations, further decreasing the impression of identifying with the organization. Furthermore, although professionals hinted to some sort of “sameness and uniqueness”, the allegedly shared and particular characteristics of the PSF seemed to vary to a large extent among the interviewed, an indication that there is a fragmented and therefore low organizational identity and degree of identification (Alvesson & Empson, 2008).

Secondly, professionals state that the culture is unique because there is a strong client focus, however as argued in the literature consistently, the altruistic service provided to the client is a characteristic of PSFs rather than of culture (Løwendahl, 2005; Maister, 2003). Thirdly, professionals also allege that having a flat hierarchy is claimed to be particular of the studied PSF; nevertheless, as stated by Alvesson (2012), the illusion of a lack of hierarchy is commonly

encountered in PSFs, and it is even used as a control mechanism by management. This is persistent in PSFs whereby impressions about strong teamwork activities and collaboration are emphasized in order to hide an actual hierarchical organization (Alvesson & Willmott, 2002). The illusion of obtaining more autonomy in flat hierarchies (Robertson & Swan, 2003) is also observed in the PSF, as some professionals argue that the flat hierarchy is what allows them to be open and decide which projects to take on. Additionally, the interviewed professionals acknowledge that there are different organizational titles and every member has a senior colleague, a manager, a partner, etc. contradicting their supposed claims that the PSF has a flat hierarchy. All the above findings suggest that when professionals perceive they identify with the organization, it is most likely management enforcing different control mechanisms that create these misconceptions (Kunda, 2006). Moreover, it also emerged how professionals can, just as well, disidentify with the organization if the claimed values do not represent the organizational reality (Willmott, 1993), for example in the case of the diversity value in the context of PSFs as previously mentioned.

The facts above show that professionals in PSFs tend to more strongly identify with the profession than with the organization, which is not a new finding in the literature since this is already supported by Iyer and colleagues (2018). However, we demonstrate, based on arguments articulated throughout this discussion, that the professional identification is very persistent among professionals and additionally strongly flavours the organizational culture. Not only this, we also present that the organizational identification tends to be low which is an additional supportive argument for professional identity being a strong source of identity in PSFs. Such finding is in line with Alvesson and Empson (2008), who argue that in cases when professional identity is greatly salient, there is little room for organizational identification.

On the other hand, certain claims by professionals suggest that they also identify with the organization in some areas. In terms of organizational identification, some aspects of the organizational identity appear to be perceived as particularly distinctive and unique about the culture of the studied PSF, without revolving strongly around the profession. For instance, social aspects in terms of a friendly work environment, activities outside work and trips with colleagues seem to be mentioned by most interviewees in the studied PSF. This does not only show a particular characteristic of the organization, but also that it is a shared belief and may constitute a reason for professionals to work for this organization. Nevertheless, it could be argued that the social cultural aspect provides an outlet for professionals, thus stimulating and

helping them cope with the heavy workloads and high client demands (Willmott, 1993). This is in line with Brown's (2006) perspective that social aspects of the culture are a managerial strategy used to form identities and enforce control towards organizational objectives, especially since socialization neutralizes professional identity in favor of the organizational one (Falieres & Herrbach, 2015). On top of this, considering that socialization is used to convey a collective idea about the culture and the common practices (Taormina, 2008), we suggest that the client-centrality aspect of culture, alongside the associated perceived norm that one is supposed to endure stressful work and deliver high quality work, are aspects that get transmitted and communicated to newcomers (Schein, 1990). Therefore, taking this one further level, perhaps it can be theorized that management introduces these social perks for identity-regulation and control purposes, allowing this culture to self-replicate throughout the organization. Parallely, professionals explain that one of the reasons for working for the specific organization is represented by the possibilities to fulfill career prospects (Alvesson, 2001) and that it allows them to be in a setting where they can develop and thus perform better for the client (Kärreman & Alvesson, 2004). Alvesson (2001) clarifies that members are more willing to identify with organizations that have positive reputations since they will also be associated with corresponding interpretations, which is perceived in professionals' answers when stating "I heard it was a good place to work".

It can also be identified that professionals distance themselves, to an extent, from certain stereotypical characteristics of the profession (Tajfel, 1981). For example, professionals claim consultants are generally characterised by being competitive and elitistic, and then proceed to describe themselves as different from this archetype. Professionals in the particular organization emphasized their humbleness and a lack of competition among themselves, which according to them was different from the typical consultant. Hence, this suggests that professionals might disengage with certain attributes of the profession and engage in a lower professional identification (Alvesson et al., 2015). Thus, by the same logic as previously mentioned, if knowledge workers have a lower professional identification, it will provide more space for engagement in organizational identity (Alvesson & Empson, 2008). In cases when previously there have been negative connotations associated to the professional experience, this may decrease professional identification (Alvesson & Willmott, 2002). Based on such a case singling itself out in the empirical data, it became evident that an individual with negative previous professional experience is more likely to appreciate the culture of the new organization and is more inclined to develop and increase their organizational identification. This in turn

may lead the professional to compromise client interest for the sake of the organization. It is worth noting that in such cases, management has no influence on the organizational identity, but it is rather a consequence of the individual's personal experience with the profession and possibly with other organizations they have interacted with. Unless a PSF would purposefully place the professionals in a context where they would undergo a negative professional experience, then increasing the organizational identity by decreasing the professional one is out of the management's hands.

It is worth mentioning that many of the managerial cultural strategies in the context of PSFs are implemented with the aim of enforcing control and shaping professionals' identities (Cicmill & Gaggiotti, 2014), as indicated throughout this section of the thesis. Thus, culture is a mechanism used by management to regulate identities and discipline members into certain values, behaviors and beliefs to achieve organizational goals (Willmott, 1993). Specifically in the context of PSFs, it has been shown that control is persistent in various aspects of the cultural elements as way to secure loyalty towards the organization and decrease uncertainty (Alvesson, 2012). On a similar note, using bottom-up strategies with active employee participation in developing strategies around the culture are successful in the context of PSFs as it achieves perceived shared vision (Keyton, 2005) and fulfills professionals' sense of autonomy (Alvesson, 2012). For instance, this can be illustrated in ConsultLand as the cultural statement that most professionals remembered was "make an impact that matters", which according to the HR partner was created through a bottom-up strategy. It is also illustrated how using culture group categorizations are effective in the context of PSFs to regulate identities (Alvesson & Willmott, 2002). The culture statements claimed to be particularly distinctive to the interviewed professionals, for example "as one", set a culture that encourages teamwork and collaboration. Such statements also create a common purpose and feeling of belongingness to the organization with the aim to strengthen the organizational identification (Alvesson, 2012). Additionally, control may also be executed through certain recruitment strategies; it has been indicated that cultural values are a strong source of attraction for the young workforce (Mathew, 2019) and that consultancies have recently switched to hiring graduates. This trend can be observed in the PSF, based on the testimony of the HR representative that a majority of their workforce are recent graduates. The effect of this strategy, in terms of the control through recruitment theory, is observable in the discourse of such a recent graduate within ConsultLand, whereby she declares that while on the job, she is not actually herself, but that she *is* the PSF, thus undergoing a strong organizational identification.

More importantly as our final note, based on their descriptions and discourses, and taking at face value the cultural artifacts of this specific PSF, it would seem at a first look that professionals do live by the organization's values, which would support the idea that they do engage in organizational identification (Brown, 2017). However, this is achieved through the embeddedness of strong profession-related values and beliefs in the organizational culture. Moreover, management successfully removes any potential struggle between organizational and professional identities (Falieres & Herrbach, 2015) by intentionally confounding one with the other. Therefore, we argue that the organizational identity in this case is a deceitful tool to engage professionals in identification with the organization. In line with Ravasi's (2016) argument that top management treats identity as a strategic tool, we argue that management uses professional identity strategically, through cultural influences, to increase organizational identification of employees. Robertson and Swan (2003) propose that identity control inhibits professionals' self-reflection and critical abilities to evaluate one's own choices and ways of acting, which can be an explanation as to why professionals claim that they identify with the organization, while their discourses suggest that professional identity is strongly salient. Keyton (2005) states that such identity regulations are desired by management since it is a way to increase performance, but most importantly to decrease work ambiguity, which is commonly experienced in the context of PSFs (Alvesson, 2012). As a closing idea, we propose the following as food-for-thought: perhaps due to the ambiguous work experiences that they encounter and deal with regularly, professionals may allow themselves to fall prey to identity regulation, as a tactic to avoid ambiguity.

6 Conclusion

This chapter provides our main conclusions, together with research contributions that answer our research questions. We also include managerial implications to our findings, as well as limitations of the thesis and future research suggestions.

6.1 Research Contribution

In light of our research questions...

How does professional identity interrelate with organizational culture in a PSF context?

How can professionals' organizational identification be understood in relation to their sensemaking of the organizational culture?

....we have conducted a research project within a professional service firm with the aim to investigate professionals' organizational and professional identifications based on their understanding of the organizational culture. In order to achieve this, we tapped into the associations between professional identity, organizational identity and organizational culture, respectively. Our findings are many and the underlying concepts are deeply interconnected. We summarize them as the following:

Professional identity heavily influences organizational culture in the context of a PSF to the extent that culture becomes a by-product of this identity. Furthermore, management within PSFs actively use this strong connection between professional identity and culture to implement control mechanisms that increase members' organizational identity. As a result of our analysis from a symbolic interactionist perspective, we discovered that professionals' organizational identification is significantly weaker than their professional identification. The critical interpretation allowed us to uncover a further finding, namely, that professionals may not be aware of the distinction and the level of identification towards each entity (organization vs profession), since PSF's use managerial control to achieve the illusion of alignment between the two; ultimately, through such control strategies, the PSF is portrayed as the perfect organization to exercise one's professional identity.

The thesis contributes to the theory of professional service firm management. From this qualitative study, we suggest that when professional identity is so heavily embedded in the organizational culture, this may lead to a deceitful practice of increasing professionals' organizational identification. Additional contributions are made to the field based on the method chosen to study identity, i.e. placing it in the context of organizational culture, as advised by Alvesson and Robertson (2016) to be the appropriate way of investigating identity work. The paper also provides extensive knowledge on the impact of client-centrality and how control is enforced through it, which was indicated by Alvesson (2012) as an area worthy of expanding.

6.2 Managerial Implications

Having outlined an extensive number of theoretical implications throughout the discussion and considering the relevance of PSF in today's society, it is worth to introduce a few implications for understanding how these PSFs can be managed.

We are hereby not in any way implying, nor advising, that senior management within PSFs should implement control strategies. However, taking into account the extensive impact that control has in creating an organizational culture and a work environment in which it has been proven that professionals willingly engage in heavy workload in order to achieve organizational goals, it is worth asking if professionals would still maintain this level of performance in the absence of such control? Without management blurring the lines between the two identities and masking the professional identity under the organizational one, would the same level of job involvement exist, since Bamber and Iyer (2002) argue that a strong organizational identification leads to increased performance?

Furthermore, since the organizational culture is so deeply rooted in the profession in a PSF, the features that members claim to perceive as central, enduring and distinctive in their organization are in fact most likely characteristic of most firms in the same industry. Therefore, management should take into account that despite their best efforts, this could become salient at some point to the professionals. Since strong organizational identification decreases turnover intentions (Falieres & Herrbach, 2015), such a realization that the PSF does not actually have a distinctive identity would introduce loyalty issues.

Lastly, we wonder to what extent a PSF could successfully undergo a cultural change, since the culture is so rooted in their profession? Then again, it is questionable if this would even be desirable.

6.3 Limitations

Our thesis limitations revolve around researching identity based on one single case study by focusing on only one company (Ravasi, 2016), as well as narrowed to one country. However, the single case study helped us to go in-depth in terms of the managerial practices of organizational culture and identity and derive arguments (Yin, 2003). We recognize that the sample is limited, but nonetheless sufficient and representative to be able to draw conclusions and generalize from the collected data (Dul & Hak, 2008). We acknowledge the ambiguity and various definitions and understandings of the concepts of culture and identity, and thus the difficulty for the interviewees to express themselves around these topics (Alvesson & Robertson, 2016). Our research is also limited to the extent that the employees who performed the interviews might have been biased in the sense that they voluntarily offered to participate in our research and thus potentially have a stronger positive attitudes towards the researched organization (Elsbach & Kramer, 1996). Moreover, we have not included the perspective of subculture, which would have potentially revealed slightly different findings around organizational culture and identities in PSFs (French et al., 2008).

6.4 Future Research

As future research, we suggest that the phenomena of organizational culture and identity in the context of PSFs should further be looked into in a multiple-case study in order to reveal if similar tendencies and strategies emerge across the industry. Investigating organizational culture and identity in start-ups or in small and medium-sized PSFs is also suggested as an interesting future research potential. Managerial practices around culture and identity regulation tend to be less standardized in these contexts (Doherty & Norton, 2013) and thus might uncover significant findings that can contribute to the literature of culture, identity and PSFs. Moreover, since identification is a dynamic process in its nature (Alvesson & Robertson, 2016; Alvesson,

2001), a longitudinal process where the researcher engages with the organization for a longer period of time could reveal interesting findings on how identities might evolve or change depending on contextuality and contingency.

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