SCHOOL OF ECONOMICS AND MANAGEMENT

Business administration

BUSN79

Degree Project in Accounting and Finance

Spring 2026

Policing the police

A study on management control perception, sensemaking and professional identity in a Swedish police region

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Abstract

Seminar date: June 2, 2026

Course: BUSN79 Degree project in Accounting & Finance

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Five key words: Swedish Police Authority, Perception, Sensemaking, Professional identity, Management control

Purpose: The purpose of this thesis is to examine how local police managers in the Swedish Police Authority navigate the relationship between centrally designed management control and local operational practice.

Methodology: The study follows a qualitative, abductive case study design, using the Swedish Police Authority as the empirical setting. Data were collected through semi-structured interviews with four police managers positioned at different levels of the organisational hierarchy. The interviews were conducted in Swedish, recorded, transcribed, and analysed through thematic analysis.

Theoretical perspectives: The study draws on an integrated theoretical framework consisting of management control perception, sensemaking, and professional identity. These perspectives are used to analyse how centrally designed control systems are perceived by police managers, how central directives are interpreted and translated into practice and how professional identity shapes the reception and enactment of formal governance.

Empirical foundations: The study is based on four in-depth interviews with police managers at different hierarchical levels within a region of the Swedish Police Authority. The material provides insight into how centrally formulated governance is perceived, interpreted, and translated across the organisation.

Conclusions: This study concludes that central governance within the Swedish Police Authority is shaped by how police managers perceive, interpret, and translate formal directives across hierarchical levels. The findings suggest that management control systems may be experienced as enabling when they provide context and discretion, but coercive when they appear disconnected from operational realities. Police managers address this ambiguity through lateral sensemaking with peers, while their professional identity influences how they judge and adapt formal governance. The thesis therefore shows that central directives are not simply implemented, but are filtered through managerial interpretation, professional judgement, and local operational conditions.

Acknowledgements

We would like to thank the police managers we interviewed for their valuable insights and for their time. Furthermore, we would like to express our heartfelt gratitude to our supervisor Anders Anell for always being helpful and for his remarkable ability to always have a relevant article in mind. We would also like to thank our families for their support and love during our time at university, with special thanks to Ann-Britt for her endless love, support, and patience after every weekend in Lund.

Lund 27th of May 2026
The authors

1. Background

Policing is one of the most fundamental functions of the modern state (Weber, 1919). It involves the exercise of public authority in situations that are often ambiguous, rapidly changing, and area specific. This requires police officers to translate legal mandates and organisational directives into decisions on the ground, in the community, and together with other public actors. At the same time, police organisations are large and complex bureaucracies that must be governed and held accountable at a national level. The persistent tension between what central governance systems are designed to achieve and what local operational practice actually demands constitutes a governance problem of both practical and theoretical significance.

The 2015 police reform

Prior to the reform, Swedish policing was organised through 21 separate regional police authorities, each with its own management structure, operational procedures and local accountability arrangements. This was coordinated loosely at the national level by the National Police Board (SOU 2012:13). This fragmented structure was identified as a source of inefficiency, inconsistency and obscure accountability. Resources and competencies were unevenly distributed across the country, coordination between regions was difficult and the lack of a central national management with responsibility for police operations made it hard to respond coherently to crimes that crossed regional boundaries or required specialised expertise (Björk, 2021).

In 2015, the government acted on the recommendations of the Police organisation committee and merged the 21 regional authorities, the National Police Board and the national laboratory of forensic science into a single organisation, the Swedish Police Authority (Riksrevisionen, 2025). Simultaneously, the security service was separated from the National Police Board and became an independent authority. The reform was designed to achieve four goals, higher

quality, increased cost-efficiency, greater flexibility and improved operational results (Riksrevisionen, 2025). To attain these goals, the new authority was given a clear mandate to establish a unified chain of command from the national level to the local, improve resource allocation, strengthen investigative capacity and restore a visible and accessible local police (SOU 2012:13).

The organisational structure that emerged is hierarchical and geographically layered. At the top sits a national level with ten departments that coordinate the entire organisation, develop strategies, management models and methods. Some operational work is also conducted at this level. Beneath this are seven police regions, which serve as links between the national level and local operations, leading and allocating resources in their region. In total there are 25 police districts and 96 local police districts. These constitute the operational foundation for most external services, citizen contact and crime prevention work (Polisen, 2026a). It is the local police districts that were identified by the reform's preparatory work as the core of policing in Sweden. It is the level where officers should be known in the communities they serve, where crime prevention should be based on local knowledge and where citizen trust is built and maintained (Riksrevisionen, 2025). A government-commissioned mid-reform evaluation by Statskontoret (2018) confirmed that while the structural conditions of the new organisation had begun to take shape, the reform's central goals, especially those related to local presence and operational results, had not been fulfilled at the time.

The reform must be understood against the broader governance trajectory that has shaped Swedish public administration since the 1980s. The preceding decades saw public organisations progressively restructured around formalised performance targets and centralised accountability mechanisms, which progressively subordinated professional discretion to numerical metrics and hierarchical compliance (Rolandsson, 2022; Christensen & Lægreid, 2007). By the late 2000s, the limitations of this approach had generated pressure for a corrective shift toward greater professional autonomy and local responsiveness at the operational level (Christensen & Lægreid, 2007). The 2015 reform was part of this broader pattern. The contradiction between its centralising structure and its promise of local responsiveness, combined with the performance-oriented governance tools used to manage the new organisation, directly produces the governance gap that motivates this study.

Today, the Swedish Police Authority is the largest government agency in Sweden. At the time of the 2015 reform, the organisation employed approximately 28,000 people, of whom around 70 % were police officers (Brå, 2023). Following a government directive in 2017 to grow by 10,000 employees by 2024, the workforce has expanded considerably. By late 2025, the Swedish Police Authority employed close to 40,000 people, including almost 25,000 police officers, which is the highest number in Swedish history (Riksrevisionen, 2025; SCB, 2026). The Swedish Police Authority is divided into seven regions that vary substantially in size, ranging from approximately 1,900 employees in the Bergslagen region, to around 7,400 in the Stockholm region (Polisen, 2026a). Despite this significant growth in headcount, the share of uniformed police officers in external services numbered only 11,180 in December 2025, an increase of just 2,999 since 2015 (Polisens, 2026b).

The paradox of the reform

There lies a central paradox in the design of the 2015 reform and the Swedish Police Authority today. By consolidating the 21 separate police authorities into a single national organisation and establishing a clear chain of command from the national leadership down to the local level of police, the reform fundamentally centralised executive power and governance. At the same time the reform promised to make policing more responsive at local level to give police officers greater autonomy to adapt their practice to the need of the community, to establish citizen dialogue and to enable cross district collaboration, and to ensure that local police districts serve as a base from which policing is organised around local conditions rather than being imposed from above (Rolandsson, 2022). The reform therefore simultaneously centralised authority in the police organisation while at the same time demanding local responsiveness. Rolandsson (2022) argues that this combination was fundamentally contradictory in its nature and that this has been observed in other post-NPM reforms in comparable police organisations, namely Scotland and the Netherlands. These post-NPM reforms tend to produce what researchers have described as abstract models of local policing, where officers engage in collaborative routines and governance mechanisms without necessarily becoming genuinely embedded in the local communities (Rolandsson, 2022).

The paradox is not merely theoretical, Björk (2021) draws on practice theory and ethnographic observations from within the reformed police organisation and found that the

reform's rationalistic governance logic consistently had clashed with the realities of local police work, producing a pattern of muddling rather than a coherent implementation of the reform. Rather than strengthening the local level as intended, resources within the Swedish Police Authority have consistently flowed upward and inward in the organisation. Between 2017 and 2024, local police districts experienced a net loss of more than 3700 employees, with experienced police officers moving to police district level, regional functions or other national departments (Riksrevisionen, 2025). Despite a near doubling of the police authority budget since 2015, from SEK 21 billion to SEK 41 billion, the number of crimes cleared has not increased and cost efficiency has deteriorated rather than improved (Riksrevisionen, 2025). When the new National Police Chief took office in late 2023 she was assigned three specific reform mandates from the government that essentially focused on the same objectives of the 2015 reform. This was a clear signal that a decade later, the core intentions of the reforms were still unmet.

The governance gap

Riksrevisionen's 2025 audit identified the internal governance of the organisation as the primary explanatory factor behind the continuous shortcomings of the Swedish Police Authority. The internal management of the Swedish Police Authority has been described as weak, uncoordinated and unclear, with an excessive focus on activity-based numerical targets rather than on the effects that those targets were meant to produce (Riksrevisionen, 2025). The organisation lacked the capacity to obtain a complete picture of its operational needs across its levels, to anchor its governance in operational reality and to follow up operations in ways to enable organisational learning (Riksrevisionen, 2025). This was echoed by Statskontoret (2018) in their observations in its mid-reform evaluation. They said that the authority struggled to translate organisation-wide strategic priorities into coherent operational practice at the local level and that the governance mechanisms in place were insufficiently sensitive to the diverse needs of the Police authority's 96 local police districts.

The governance gap within the Swedish Police Authority is therefore not merely a structural or administrative issue. It is fundamentally a problem of what happens to governance when it reaches the people responsible for translating it into practice, the local managers who must make centrally designed control systems work in contexts that those systems were never fully designed to anticipate.

1.1 Problematization

The challenge described above points to a problem that extends beyond the specific circumstances of the Swedish Police Authority. In large, geographically spread out organisations, central management can design performance targets, issue directives and develop management models (Pollitt & Bouckaert, 2017). What it cannot fully determine is how these tools are perceived, interpreted and acted upon by the managers who work with them in practice. The distance between what governance systems are designed to achieve and what they produce at the operational level is not simply a matter of implementation failure. It is a consequence of the interpretive work that takes place between central design and local practice. Work that is shaped by the organisational position, professional commitments and individual judgement of the managers that the governance passes through.

Local police managers occupy a particularly complex position within this dynamic. They sit between national governance structures that design management control systems and the operational reality of local police work. Upward they are accountable to regional and national management, responsible for meeting performance targets and reporting according to centrally defined metrics. Downward they carry responsibility for the daily practice of policing, including decisions that require contextual knowledge, professional discretion and an understanding of local community needs that no centrally designed directive can fully anticipate (Cameron, 2021; Rolandsson, 2022). It is at this interface between the logic of centralised governance and the demand of local police work that the translation of central directives into operational decisions takes place.

Understanding this requires attention to dimensions of organisational life that aggregate governance data cannot capture. How local managers perceive and experience the management control systems they operate in is consequential in ways that formal system design alone does not determine. A directive that one manager receives as a resource for professional practice may be experienced as an obstacle by another. The difference lies not in the directive itself, but in the professional identity, occupational commitments and accumulated experiences that each manager has.

These perceptual and interpretive dimensions of governance are not peripheral to the study of management control. They are central to understanding why the same control systems can

produce fundamentally different outcomes across an organisation. Yet they remain insufficiently examined, particularly in large professional public sector organisations where the distance between central governance and local operational reality is greatest (Van der Kolk, 2022). How local managers in such organisations actually experience, interpret and act upon the control system they work within is a question that existing governance research has not adequately addressed.

1.2 Purpose

The purpose of this thesis is to examine how local police managers in the Swedish Police Authority navigate the relationship between centrally designed management control and local operational practice. By analysing how management control systems are perceived at the local level, how central directives are interpreted and translated through sensemaking processes and how professional identity shapes managers' attitudes toward organisational governance, the study seeks to contribute to a broader understanding of the relationship between governance intentions and local operational outcomes in large, hierarchically structured public sector organisations. The Swedish Police Authority, having undergone several decades of major structural reform that have continuously reshaped the relationship between central governance and local operational practice, provides a compelling empirical setting for examining these dynamics.

1.3 Research Questions

How do local police managers perceive the management control systems of the Swedish Police Authority, and what shapes those perceptions?

How do local police managers navigate the relationship between central directives and local operational practice and how are those central directives translated into operational decisions?

2. Literature review

Governance and management control in public sector and professional organisations

Research on how management control systems are received in practice consistently shows that the same system can function as a resource in part of an organisation and as a hindrance in another, depending on how it is perceived by practitioners (Modell, 2001). Brignall and Modell (2000) establish that the outcomes of performance measurements in public organisations are shaped not by technical design alone, but by the institutional pressures and professional contexts that practitioners bring to the encounter. In the Swedish public sector, Funck (2025) documents that the legitimacy of control systems is not assumed by practitioners but actively contested and that shifts in governance approach are experienced differently depending on the professional context in which they are applied.

Research on policing organisations confirms these dynamics. Andersson and Tengblad (2009) study how NPM-inspired management control in the Swedish Police Authority interacts with organisational culture. They find that practitioners mediate and reshape their experience of control systems in ways that differ substantially from design intentions. De Maillard and Savage (2017) show that formal management control in police investigation units is experienced as a direct constraint on professional discretion and produces resistance among practitioners. Van der Kolk (2022) reviewed twenty years of performance measurement research in the public sector, confirming that the perceptual and experiential dimensions of management control remains underdeveloped across the literature. Specifically large hierarchically structured professional organisations are most underrepresented.

The interpretation and translation of directives in hierarchical organisations

Research shows that the translation of central directives into local practice is an active and contested process. Filstad, Olsen and Thomassen (2023) find that interpretations constructed at different levels of an organisation diverge in patterned and persistent ways, producing gaps

between the central intentions and local understanding that no amount of issued directives can close. Chan (2007) shows that in a police context that outcomes at the local level are fundamentally determined by how officers interpret and make sense of change, a process which is shaped by occupational culture and existing professional self-understandings.

In the Swedish Police Authority, Lindberg, Rantatalo and Hällgren (2017) find that police managers construct internally contradictory accounts that allow them to function under the persistent paradoxes between governance requirements and operational demands. Kihlberg and Rantatalo (2022) show that senior leaders attempt to project preferred meaning through strategic communication which generates only partial and contested uptake at local level. Together these studies confirm that the translation of central directives is an interpretive process that produces outcomes different from central intentions. However, neither study examines how management control systems shape the conditions under which these translations occur, or what role the managers' own professional position plays in that process.

Professional roles, occupational commitments and formal governance

In the Swedish public sector Shanks, Lundström and Wiklund (2015) study how managers in social work navigate the tension between professional background and managerial demands and found that professional background functions simultaneously as a resource and a source of friction in relation to formal governance. Alamaa, Hall and Löfgren (2026) examine managers in the public sector who hold both managerial and professional roles and found that their position is structurally split between occupational and organisational logics, producing tension in how governance is received and enacted.

Research on police organisations confirms that professional background and role orientation are consequential in the reception of governance. Charman and Tyson (2023) document how conflicting role demands under governance pressure produce sustained organisational consequences, including damaged professional identities, mental health deterioration, and resignation as a last resort when other coping strategies have been exhausted. Kohlström (2022) examines professional development within the Swedish Police Authority and found that officers' learning pathways are shaped by organisational governance in ways that create ongoing tension between occupational and administrative logics.

3. Method

3.1 Methodological approach

The aim of this study is to examine how local police managers translate central directives into operational decisions in the Swedish Police Authority. The process of translation and the management control tools involved are context dependent, shaped by management control perception, sensemaking and professional identity. These dimensions cannot meaningfully be reduced to numerical data. A qualitative research approach is therefore essential, because it allows the study to capture why and how managers act as they do. This approach also allows emphasis to be put on meanings, interpretations and lived experiences instead of quantification (Bryman & Bell, 2017).

The study follows an in-depth case study design, focusing on the Swedish Police Authority as the setting. The case study format was chosen because it enables a greater theoretical understanding of a phenomenon in a real-world context (Yin, 2003). It allows the study to examine management control as it is developed, communicated and enacted in a specific organisational setting. Transferability is, however, limited due to qualitative findings being shaped by context and interpretation and is not directly applicable to other settings

The work began with an orientation in prior research on management control perception, sensemaking and professional identity which provided an initial theoretical foundation. However the theoretical understanding has developed simultaneously alongside the empirical material and the interview design retains openness to new themes and perspectives that were not anticipated at the start of the study. This iterative movement between theory and empirics is consistent with an abductive approach and is well suited to studies of complex organisational phenomena (Alvesson & Kärreman, 2007).

3.2 Theory selection process

The theoretical framework emerged iteratively alongside empirical work, consistent with the abductive approach described above. The process began with an orientation in the literature on the Swedish police reform and governance challenges in public sector organisations. This provided the initial empirical context. From this foundation, the selection of theoretical

perspectives was guided by the question of what analytical tools were needed to explain the phenomenon in the background and problematization. Specifically, why the same centrally designed control system produces different outcomes when it reaches different local managers.

3.3 Selection

The following section outlines the process of selecting the case and the selected respondents.

3.3.1 Selection of case

The selection of the empirical case was guided by the study's purpose: to examine how local police managers navigate the relationship between centrally designed management control and local operational practice, and how professional identity shapes their interpretation of and response to central directives.

Since the purpose of this study is to examine local police managers in the Swedish Police Authority, the case selection concerns why this organisation provides a suitable setting for studying the relationship between centrally designed management control and local operational practice. The Swedish Police Authority is appropriate because it is large, hierarchically structured and geographically dispersed, meaning that central directives pass through several organisational levels before reaching local practice. It is also a professional public sector organisation in which police managers operate between formal governance demands and occupational commitments rooted in police work. Finally, previous evaluations and research have documented tensions between centralised governance and local operational conditions within the authority. This makes the Swedish Police Authority a relevant case for examining how police managers perceive, interpret and translate central governance in practice.

The case was chosen through a combination of access and analytical relevance. As Bryman and Bell (2017) note, access is a legitimate and frequently decisive factor in qualitative case selection, provided the selected case is appropriate to the research question, a condition the Swedish Police Authority and the selected region clearly fulfill.

3.3.2 Selection of respondents

The selection of respondents was guided by the study's purpose and the analytical framework. Since the study examines how management control is perceived, interpreted and enacted at the local level of the Swedish Police Authority, respondents were required to hold managerial positions within the operational hierarchy, with direct experience of receiving and translating central directives into local practice.

Respondents were selected through purposive sampling, which is appropriate when the aim is to obtain information-rich cases rather than statistical representativeness (Bryman & Bell, 2017). The primary criterion was that respondents should occupy various levels of the organisational hierarchy, enabling the study to capture variation in how the same governance system is experienced across positions. Four managers were interviewed. Manager 1 was a group manager positioned at the regional level but who retained operational duties and remained closely connected to front-line work. Manager 2 was a manager with semi-strategic responsibilities, occupying a position between operational and strategic functions. Manager 3 was a head of a police district, representing a higher level of the regional hierarchy with broader governance responsibilities. Manager 4 was a group manager at the local police district level, representing the operational front line of the management hierarchy. This range was chosen deliberately to allow comparison across positions that differ in their proximity to central governance, their access to rationale behind directives and the degree of discretion available to them.

Access to respondents was established through contact with the selected region. As Bryman and Bell (2017) note, access is a legitimate and frequently decisive factor in respondent selection in qualitative research, provided the respondents are appropriate to the research questions. All four respondents met the selection criteria and were active managers at the time of the interviews.

3.4 Data collection

Prior to conducting the interviews, the researchers familiarised themselves with existing research on management control perception, sensemaking and professional identity as reflected in the background and theory chapters of this study. This preparation ensured that

the interview guide was grounded in prior knowledge and enabled the identification of what data would be most valuable in answering the research question (Weiss, 1995).

Semi-structured interviews were selected as the data collection method. This method combines a guiding structure which was derived from the theoretical framework and the research question, with sufficient openness to allow respondents to elaborate on their own terms and raise perspectives that were not anticipated in the design of the interview guide. Interviews are particularly fitting when the researcher seeks to understand experiences, priorities and reasoning that are nuanced and subjective (Weiss, 1995). The semi-structured interview format allows for follow-up questions to pursue unexpected themes in depth (Bryman & Bell, 2017).

The interviews were conducted in Swedish to allow the respondents to express themselves naturally in their native and professional language and were recorded and subsequently transcribed for analysis with the consent of the respondents. Themes covered in the interviews included how central directives from the national level of the Swedish Police Authority are communicated and received at the local level. A central focus was how local police managers interpret and make sense of those directives within their specific operational context, and what shapes that interpretive process. The interviews also addressed how managers perceive the management control systems they operate within, whether those systems are experienced as enabling professional practice or as constraining it. Finally, the interviews explored how managers' professional identity shapes their orientation toward the relationship between central governance and local operational reality.

3.5 Coding and analysis of data

Thematic analysis was selected as the method for analysing the empirical material. The method provides a systematic yet flexible approach to identifying, interpreting and reporting patterns across qualitative data and is well suited for the iterative movement between theory and empirical data, which is a defining characteristic of the abductive approach followed in this study (Bryman & Bell, 2017).

The analysis proceeded in several stages. Both researchers first read through each transcript in full without coding, forming initial impressions of the material as a whole. In the second

stage, meaning bearing units were identified and assigned open codes that stayed close to the language of the respondents. These codes were developed inductively from the material itself, without forcing them into the theoretical framework. In the third stage, open codes were reviewed for patterns and grouped by affinity into broader categories. Related categories were then consolidated into overarching themes that capture recurring information from the interview material (see figure 1). This process follows the approach developed by Elo and Kyngäs (2008), in which empirical themes are constructed from the material before being interpreted through theoretical lenses.

Figure 1: Example of coding of interviews

Quote	Open Code	Second-Order Category
"They come from a high level, nationally, and then they drop down on us. It becomes up to us to try to adapt our application to them."	Directives arrive without local adaptation	Central-to-local governance gap
"You are expected to take it in, create understanding, and then just push it down onto your staff. That is the expectation."	One-directional governance, no dialogue upward	Coercive control experience
"We always work with it in the group manager collective. Other group managers have interpreted it differently. We have a dialogue to create shared understanding so that we implement it the same way."	Collective peer-based interpretation	Lateral sensemaking

To strengthen dependability and reduce the risk of individual bias, both researchers coded the transcripts independently of each other before comparing and reconciling their categories (Lincoln & Guba, 1985). Where disagreements arose, they were resolved through discussion which contributed to a more nuanced and jointly owned interpretation of the material.

The resulting themes were then analysed in relation to the theoretical framework, which is structured around three interconnected analytical pillars: management control perception, sensemaking and professional identity. The analysis examines how empirical patterns correspond to and are highlighted by these pillars and is structured to move between all three lenses rather than applying them sequentially. Where the empirical material confirms theoretical expectations, the analysis explains the mechanism at work. Where the material diverges from or complicates existing theory, that divergence is treated as analytically important and explored for what it reveals about the dynamics of governance translation in the Swedish Police Authority (Alvesson & Kärreman, 2007)

3.6 Trustworthiness and authenticity

The trustworthiness of a qualitative study rests on four main criteria. Credibility, transferability, dependability and confirmability (Bryman & Bell, 2017). Credibility is strengthened through the use of an integrated theoretical framework, namely management control perception, sensemaking and professional identity, which together allow the empirical material to be interpreted from different analytical angles. By applying three distinct but interconnected lenses, the study reduces the risk that central aspects of the phenomenon are overlooked or explained by a single perspective alone. Credibility is further strengthened by the deliberate selection of respondents across different levels of the organisation, enabling the triangulation of perspectives on how central directions are received and enacted at different points in the organisation's hierarchy (Bryman & Bell, 2017). Transferability is addressed through the detailed description of the Swedish Police Authority's reform history, organisational structure and governance challenges provided in the background chapter. This provides the reader sufficient information to assess the

relevance of the findings to a comparable setting (Bryman & Bell, 2017). The study aims for analytical generalisation in the sense described by Yin (2003), where findings are generalised not to a population but to theoretical propositions. The mechanisms identified, specifically how the perception of management control systems shapes local sensemaking processes and the role professional identity plays in that process, hold explanatory relevance for other large professional public sector organisations facing comparable governance dynamics. Dependability is supported by the transparency maintained throughout the methodology part of the study, where choices regarding theory selection, respondent selection, data collection and analysis are accounted for. Confirmability is supported through continuous discussion between the researchers aimed at challenging interpretations and reducing individual influence and preconceptions (Bryman & Bell, 2017).

3.7 Ethical consideration

The study was conducted in accordance with established ethical principles for qualitative research. Prior to each interview, respondents were informed of the purpose of the study, how their contribution would be used, how their personal data would be stored and handled in accordance with GDPR and their right to withdraw at any point without consequence. Verbal consent was obtained from each respondent before each interview began.

All respondents have been anonymised. No names, specific operational units or other identifying information are disclosed in the empirical material or the analysis. Respondents are referred to by role and organisational level only. The identity of the police region in which the empirical data was collected is also anonymised in order to protect respondents from indirect identification. Interview recordings and personal data have been stored in accordance with GDPR and will be deleted upon completion of the study.

Audio recordings from the interviews were transcribed using aTrain, an offline AI-based transcription tool developed at the University of Graz. Because aTrain operates locally without transmitting data to external servers, its use is consistent with the GDPR requirements governing the handling of interview material. All transcriptions were reviewed and corrected by the authors to ensure accuracy.

4. Theory

The theoretical framework of this study is built around three interconnected analytical pillars. Management control perception, sensemaking and professional identity. Together they provide the conceptual tools needed to analyse how local police managers translate central directives into operational practice. Sensemaking serves as an important analytical lens, capturing the interpretative process through which managers make meaning of directives and control systems they receive centrally. Professional identity explains who those managers are and what occupational norms, professional logic and jurisdictional commitments shape their orientation to the control systems they encounter. Management control theory establishes what kinds of systems and logics are in operation, and why those systems function differently in public sector contexts. The theory section concludes with an integrated framework that shows how the three analytical pillars work together.

4.1 Management control

4.1.1 The importance of perception

Understanding why management control systems produce the outcomes they do in professional public sector contexts requires moving beyond the design of those systems to examine how they are perceived by the practitioners who work with them. A control system does not operate through its written specification alone, it operates through the meaning managers attach to it in practice. This distinction between design intention and perceptual reception is established clearly by Tessier and Otley (2012). They develop a concept based on Simons' levers of control framework that separates managerial intention for controls from employee perception of controls as two analytically distinct dimensions. Tessier and Otley (2012) argue that the same control system can be designed with one purpose and perceived with another. It is perception, not design intention, that ultimately governs how the system shapes behaviour. This separation has significant implications for how management control is studied in practice. It is insufficient to analyse what controls formally prescribe, because what matters behaviourally is what practitioners understand those controls to mean and signal about the organisation’s relationship to them.

Jordan and Messner (2012) extend this insight empirically, demonstrating through a longitudinal field study that how a control system is experienced is not a fixed property of its design, but an outcome that is co-produced through the ongoing perception of those subject to it. They show that managers are likely to perceive performance indicators as supportive when those indicators amplify their work without constraining the exercise of professional judgement, if the control system functions as a resource for practice rather than as a mechanism of surveillance and evaluation. Under these conditions, even the inherent incompleteness of performance metrics is accepted pragmatically. Managers understand that no indicator fully captures operational reality and treat the underlying work as more important than the measure. However, the same indicators can shift in perception from supportive to constraining when the conditions of their use change, even without any modification to their design.

This perception-based account of control carries significant implications for the present study. What matters analytically is how local police managers perceive and experience control systems. Do they feel supported in their professional task or constrained by mechanisms that fail to capture the daily operational reality. As Tessier and Otley (2012) establish, perception mediates the relationship between what an organisation intends its control system to do and what those systems actually produce in practice. Perceptions of control are not formed in a vacuum, they are shaped through an interpretive process informed by prior organisational experience. professional identity, peer interaction and the sensegiving of those in authority. Perception is therefore the conceptual base between the system level, where control is designed and deployed, and the process level where it is interpreted and enacted.

4.1.2 Enabling and Coercive Bureaucracy

Adler and Borys (1996) provide the concepts needed to analyse how control is perceived. Building on a synthesis of organisational and sociotechnical theory, they distinguish between two different modes in which formal control mechanisms can be designed and experienced, enabling and coercive bureaucracy. The distinction is not primarily about the volume or strictness of formalisation, but about the underlying logic and purpose that formal controls serve in relation to the people who work within them.

Coercive bureaucracy is designed primarily to enforce compliance, constrain discretion and extract effort from workers who are treated as inherently untrustworthy, resistant, or incapable

of self-regulation. Rules exist to bind rather than to support and deviation from prescribed procedures is treated as a failure of discipline, rather than a legitimate response to situational complexity.

Enabling bureaucracy is designed to support practitioners in performing their work more competently and effectively. Procedures encode best-practice knowledge accumulated by the organisation. Reporting systems make operational realities visible in ways that support decision-making and the formal apparatus of control functions as a support for professional judgement rather than as a substitute for it. Enabling controls are experienced as a resource that amplifies professional capability and organisational learning rather than as an external constraint imposed on reluctant practitioners.

Adler and Borys (1996) identify four design features that distinguish enabling from coercive. Repair refers to the degree to which workers are able to identify and correct problems in procedures, rather than being required to apply them mechanically regardless of contextual fit. Internal transparency refers to how clearly the system communicates the logic and purpose behind its requirements, enabling workers to understand not only what they are expected to do but why. Global transparency refers to whether workers can see how their local activities connect to the broader operational and strategic whole of the organisation. Flexibility refers to whether the system provides for adaptation to non-standard or unexpected situations, or whether any departure from prescribed procedure is treated as a violation. Together, these four features determine whether the formal control apparatus of an organisation supports or suppresses the contextual professional judgement.

As Jordan and Messner (2012) demonstrate, whether these design features actually produce enabling or coercive experiences in practice depends on more than design alone. The conditions under which control is applied, the consistency between formal design intent and actual managerial use, and the perceptual lens that practitioners bring to the encounter. All of these affect the relationship between what a control system looks like on paper and what it feels like to work within it.

4.2 Sensemaking

4.2.1 The properties of sensemaking

Sensemaking originates from the ideas of Weick (1995) and is the process through which individuals and organisations construct an understanding of ambiguous situations and translate that understanding into action. It is not a thought process that occurs at a specific point in time but a continuous and retrospective process of interpretation that is always underway. Weick argues that organisational actors do not first perceive a situation and then act, rather, action and interpretation are both essential, with each of them shaping the conditions on which the other unfolds.

Weick (1995) identifies seven properties of sensemaking that together differentiate sensemaking from other theories of organisational cognition and decision-making. First, sensemaking is grounded in identity construction. What managers notice and how they interpret it is shaped by who they understand themselves to be. For example, the interpretation of a performance directive will differ substantially on whether the manager identifies as an administrator or a professional practitioner. Second, sensemaking is retrospective. Meaning is attributed to events after they have occurred, as actors look back on their experience and construct accounts of what happened and why. This has implications for how reform directives are processed. By the time a local manager attaches meaning to a central directive, the meaning has been shaped by everything that came before. Third, sensemaking is enactive. Managers do not passively receive a pre-formed environment but actively help to enact it through their responses. A manager who interprets a performance target as an obstacle to professional practice will act in ways that, over time, generate the tension they expected. Fourth, sensemaking is fundamentally social. Meanings are negotiated in interaction with colleagues, subordinates and superiors. Individual interpretations are continually tested against the shared interpretation of those around them. Fifth, sensemaking is ongoing and never stops. In an organisation that has undergone repeated reform, managers are not interpreting one set of directives from a neutral starting point but from many prior interpretations, accumulated frustrations and institutional memories. Sixth, sensemaking is driven by the extraction of cues from the environment. Small and important signals that anchor and guide the broader interpretive process. A change in how performance data is reported, or a comment from a regional director may carry disproportionate weight in shaping

how an entire governance package is understood. Seventh and final, Weick argues that sensemaking favours plausibility over accuracy. What matters to a manager under pressure is not the objectively correct interpretation of a directive, but the interpretation that is sufficiently reasonable to enable action.

4.2.2 Sensemaking and sensegiving

Gioia and Chittipeddi (1991) extend and operationalise Weick's foundational framework by distinguishing between two analytically related but directionally distinct processes, sensemaking and sensegiving. In their study of strategic change initiation in a university setting, they observe that the change process involves a continuous interplay between leaders attempting to project a preferred understanding of the change onto others and those others constructing their own meanings in response. Sensemaking, in this formulation, is the process through which individuals try to understand what is happening around them. Sensegiving is the deliberate attempt by one party to influence another party's interpretation, shaping the sense that others make.

4.2.3 Middle managers as sensemakers

Balogun and Johnson (2004) take the sensemaking framework into the specific context of organisational restructuring and direct attention to middle managers as a critical and understudied group of sensemakers. Drawing on a longitudinal study of a major organisational change, they find that middle managers do not simply receive and execute change from above, nor do they clearly relay the change intentions of top management downwards. Instead, they actively construct their own interpretations of the change through lateral interaction with their peers. These peer-constructed interpretations frequently diverge from the intended meaning projected by senior leadership.

This has a direct relevance to the present study. Local police managers in the Swedish police authority occupy a structurally analogous position to the middle managers described by Balogun and Johnson (2004). They sit between the national governance levels that design and issue control systems and the operational level that enact local policing practice. The meanings they make of central directives are shaped not only by the directives themselves, but by interaction with colleagues in the same structural position. Balogun and Johnson (2004) also find that middle managers' sensemaking is disrupted by unintended consequences

of change by realities that do not correspond to the organisational narrative projected from above. This makes their framework particularly suited to contexts where the gap between centrally designed governance and local practice is a central theme.

4.3 Professional Identity

4.3.1 Professional autonomy and occupational identity

Freidson (1984) provides the sociological foundation of how professional control works and why its characteristics change in the context of large organisations. The traditional understanding of a profession is an occupation that has achieved sufficient social recognition and demonstrated sufficient expertise to be granted autonomy. A profession therefore has the right to direct the substance of its own work, evaluate the quality of its own work and to regulate its own members through professional norms and peer-judgement rather than hierarchical mechanisms. This self-regulating character is what distinguishes professional work from ordinary employment. Professionals are expected to exercise discretion daily and the assumption is that only another qualified professional is competent to judge whether their discretion is exercised correctly.

Freidson (1984) argues that the traditional autonomy of professions is undergoing a significant transformation. In large organisations employing professionals, the administrative requirements of accountability and coordination have, through the formalisation of professional social control, produced a new internal hierarchy within professions. An administrative elite of professionally qualified managers and supervisors has emerged and is responsible for guiding and evaluating the performance of practitioners. Simultaneously a knowledge elite that is based primarily in professional schools and central organisations now produces the technical standards and methodological frameworks that practitioners are expected to adhere to. Frontline professionals retain the expectations of daily discretion, but they are no longer as free to follow their own individual judgement.

Abbott (1988) locates professions not as isolated communities of practice but as competitive actors within a broader system of professions, where professions attack and defend claims over a particular domain of work, Abbott calls this a jurisdiction. A jurisdiction is never permanently settled and it is the outcome of ongoing competition, negotiation and conflict with adjacent occupations. Abbott argues that the central dynamic of professional life is not

the internal maintenance of standards but the external defence and extension of jurisdictional boundaries against those who would contest or diminish them.

4.3.2 Occupational and organisational professionalism

Evetts (2011) translates the foundational insights of Freidson and Abbott into a practical and analytical framework that distinguishes between two competing discourses of professionalism that coexist, typically in tension, within the same organisation. Occupational professionalism is a normative framework that is grounded in the occupational community itself. It involves shared training, ethical codes and practical expertise that practitioners develop through professional formation and sustain through peer-based regulation. In occupational professionalism the legitimacy of a practitioner's judgement comes from its membership in the professional community and the centre of gravity of control rests within that professional community rather than with the employing organisation.

Organisational professionalism by contrast is the discourse of professionalism that is promoted by and serves the interests of organisations. It is characterised by hierarchical authority, managerial control, standardised procedures, accountability mechanisms and the subordination of individual professional judgement to the performance objectives made by the organisation. While organisational professionalism invokes the language of professionalism, it does so in a way that shifts control from the occupational community to the employing organisation. Evetts (2011) argues that this form of professionalism has become increasingly prevalent in the context of public sector reform and especially in NPM inspired governance where the administrative logic of measurability and hierarchical accountability progressively takes over the space that was occupied by occupational self-regulation.

Evetts (2011) is careful to note that occupational and organisational professionalism are not empirical types of organisations but rather competing normative frameworks that practitioners must navigate simultaneously. Professionals in large public sectors are socialised into an occupational understanding of their work, one that prizes contextual judgement, community knowledge and adaptive practice. At the same time they operate within organisations that impose an organisational logic through performance targets, standardised reporting and centralised governance.

The tension between these two logics is not an exceptional circumstance but a structural feature of professional work in large public sector organisations and it is through this tension that occupational norms and professional logic mediate the perception and reception of management control systems.

4.3.3 Professional discretion and the limits of formal control

Abernethy and Stoelwinder (1995) examine how professional control and formal administrative control interact in complex organisations. Their central argument is that the limitations of formal administrative controls in organisations performing complex, discretionary tasks create both a need and a space for professional control as a complementary governance mechanism. Where tasks are too complex and contextually variable to be fully specified in advance through rules or targets, organisations depend on the internalised professional norms and expert judgement of their practitioners to fill the governance gap that formal controls cannot close.

Abernethy and Stoelwinder (1995) further argue that the degree of conflict experienced within professional organisations depends on the role orientation of individual professionals. Specifically, whether they orient primarily toward occupational professional values or toward organisational administrative value. Professionals with strong occupational orientation experience organisational control mechanisms as an infringement on their professional autonomy, generating resistance, disengagement and reduced organisational commitment. Professionals with stronger organisational orientation are more likely to accept formal controls as legitimate and to integrate them into their practice without major identity conflict. This individual variation in role orientation is not random. It is shaped by professional socialisation, organisational history, the design of control systems and the degree to which the organisation's governance apparatus is experienced as enabling or coercive.

Lipsky (1980) introduces the concept of street-level bureaucracy to describe the structural position of public servants who deliver policy at the point of citizen contact. Street-level bureaucrats operate with a degree of discretion that formal policy frameworks cannot eliminate. The volume and complexity of their work means that rules and directives can never fully specify every decision. They must therefore continuously exercise judgment to adapt policy to the immediate situational demands of local practice.

Lipsky (1980) argues that this discretion is not an anomaly or a failure of implementation. It is a structural feature of frontline public work. Street-level bureaucrats develop informal working practices, prioritization strategies and coping mechanisms. This allows them to manage workloads and maintain a coherent sense of their own professional role under conditions of resource constraint and competing demands. These informal adaptations often diverge significantly from the formal intentions of those who designed the policies being implemented.

4.4 Bringing the pillars together

The three analytical pillars presented in this chapter address distinct but deeply interconnected dimensions of the same underlying phenomenon: what happens when centrally designed management control systems reach local police managers who must translate them into operational practice. Management control establishes the system context in which that interpretation occurs, sensemaking captures the interpretive process through which directives are translated into practice and professional identity, in combination with street-level bureaucracy, explains the actor who performs the interpretation. Together, they form an integrated analytical framework that treats the translation of directives as something shaped simultaneously by systems, actors and processes. They must therefore be understood together.

Professional identity conditions the perceptual lens through which control systems are received. The perception of control systems then mediates the sensemaking process through which directives are interpreted and acted upon. Sensemaking is therefore neither a free interpretive act nor a mechanically determined one. It is a socially and professionally situated process that unfolds inside and in response to a specific control environment. Starting with the foundational role of professional identity, Freidson (1984), Abbott (1988) and Evetts (2011) each establish that professionals do not encounter organisational directives as neutral actors. They arrive at the encounter with normative commitments, jurisdictional claims and occupational understandings of what constitutes legitimate and competent practice. A local police manager with a strong orientation toward occupational professionalism in Evetts (2011) terms will interpret a centralised numerical metric through a fundamentally different lens than a manager who has internalised the logic of organisational professionalism.

Abernethy and Stoelwinder (1995) operationalise this precisely, the role orientation of professionals is not a variable in organisational control but a structurally consequential one that mediates whether formal controls are accepted, resisted or creatively negotiated in practice

Professional identity thus sets the initial conditions under which management control systems are encountered, which is where the second pillar becomes analytically necessary. Whether the control systems in the Swedish police authority function as enabling or coercive controls, in the terms developed by Adler and Borys (1996), is not determined by their formal design alone. As Tessier and Otley (2012) establish, it is determined by the perception that practitioners hold of those systems. Whether a reporting mechanism is experienced as a resource for professional practice or as an instrument of surveillance depends substantially on the perceptual lens the practitioner has and that lens is largely formed by professional identity. A manager whose sense of jurisdictional legitimacy rests on contextual expertise and peer-based judgement is likely to experience a control system with low internal transparency and limited flexibility as coercive, regardless of the design intention. Lipsky (1980) sharpens this further: when control systems fail to account for the irreducible complexity of frontline work, practitioners do not simply apply them imperfectly. They adapt, prioritise and selectively comply, and whether that adaptation is experienced as professionally legitimate or as institutional failure depends directly on whether the control environment is perceived as enabling or coercive in the first place. This produces the analytically important insight that the same system can generate enabling experiences in one part of the organisation and coercive experiences in another, depending on the professional identity of anyone who encounters it. Jordan and Messner (2012) reinforce this point by showing that perception is not a fixed property of a system's design but a dynamic outcome affected by ongoing interaction between the system and the practitioner.

The perception of control systems does not however produce action directly. Perception feeds into sensemaking which is the continuous interpretive process through which local managers construct sufficiently plausible accounts of what directives mean and what they require. Weick's (1995) framework establishes that sensemaking is grounded in identity from the outset, linking professional identity back into the process at its most fundamental level. The manager's sense of who they are shapes what they notice and how they assemble those cues into an account that is actionable under conditions of ambiguity. Gioia and Chittipeddi's

(1991) distinction between sensemaking and sensegiving adds a further structural and analytical level. In hierarchical organisations, central management engages in deliberate sensegiving, attempting to project a preferred interpretation of strategic directives downward. But local managers are not passive recipients of sensegiving. As Balogun and Johnson (2004) demonstrate, they actively construct their own meanings through peer interaction and these peer-constructed meanings often diverge from the intended meaning project that comes from above. It is in this divergence where the distance between what is intended centrally and what happens locally becomes visible.

5. Empirical findings

5.1 The organisation

The empirical data was collected within one of the five largest regions of the Swedish Police Authority. It encompasses both densely populated urban areas and more sparsely populated rural districts. This means that the governance challenges in this study are not marginal or hypothetical features of the setting but active and daily concerns for its managers. The region contains the full organisational hierarchy relevant to the study, a regional management layer responsible for strategic coordination and resource allocation, police district level with responsibility for local governance and the local police district managers who sit at the operational interface between central directives and local practice. Its size means it employs a substantial proportion of the authority's total workforce.

5.2 Governance gap

Manager 1 describes the typical arrival of a national steering document as a mass email with an attached PDF or PowerPoint accompanied by little or no explanation of why the directive exists or what operations it is meant to produce. The absence of explanatory context is experienced not as an isolated incident but as a structural feature.

"For the broad steering documents, explanations or background rarely come. It is more like: here is Vision 2027, this is what we follow. And then some bullet points." (Manager 1)

The gap is not only a matter of missing rationale, it is also a matter of fit. Manager 1 describes a case in which a set of performance measurement directives, had they been followed as specified, would have produced results that did not accurately reflect the operational reality of their unit. Manager 1's assessment is that the directive was designed by people who did not know the specific work it purported to measure. Manager 2 offers another analogous example from their investigative work, performance follow-up measured the number of cases reported to the prosecutor, yet the actual work of reducing crime through crime prevention, technical investigation and community engagement produced no countable cases and was therefore invisible to the system.

"All the time we spent reducing crime could show up as a hundred reported cases. But we reduced crime because we were out talking to young people, conducting investigations. We prevented a lot of offences that never happened. That makes follow-up difficult." (Manager 2)

Manager 4, also working within criminal investigation at the local police districts, describes the same measurement gap in closely parallel terms. The governance system measures outputs that are countable such as cases submitted to the prosecutor, but cannot capture preventive work that produces no countable cases.

"What we prevent in our crime prevention work, how do you measure that? It is difficult. If nothing has happened it can look bad. But it can also mean we did something right." (Manager 4)

At level 4, manager 3 describes a version of the same problem from a higher vantage point, competing directives, each arriving from a different national priority creates prioritisation dilemmas that the system does not resolve.

> *“Competition arises between directives. It should be fairly clear how I am supposed to reason when two directives collide.”* (Manager 3)

This is not a complaint about the directives in isolation, but about the absence of a governance mechanism that integrates them into a coherent local operating framework. What is described as a governance gap in the background as an inability to translate centrally designed objectives into coherent local practice is experienced at the local level as a persistent interpretative burden placed on individual managers to resolve conflicts and fill gaps that the governance system itself has not addressed.

Manager 4 describes an analogous filtering function, framing the group manager role explicitly as a filter between the volume of incoming governance and what operationally matters to staff.

> *"We receive all the mail and all the information. And we are the filter. What does the employee actually need to know to perform their tasks?" (Manager 4)*

The condition Manager 1 captures most directly is the expectation that the interpretive burden be absorbed silently and downward.

> *“You are expected to take it in, create understanding, and then just push it down onto your staff. That is the expectation” (Manager 1)*

Upward feedback, while occasionally possible, is structurally limited, the channel exists, but the dominant expectation runs in one direction.

5.3 Coercive/enabling experience

Manager 1 consistently experiences governance as coercive. Directives arrive as finished products with no explanatory grounding and no real channel for local modification. The follow-up mechanism reinforces that logic, as long as nothing has demonstrably gone wrong,

the system assumes compliance and does not ask whether the directive produced good outcomes.

> *"It is roughly like saying: here is the rulebook, follow it, and if you hear nothing from me you have probably done it right." (Manager 1)*

Manager 2 presents a more complex picture. With 35 years in the organisation and a semi-strategic position that has at points included participation in drafting the documents being implemented, Manager 2's relationship is less adversarial. The perception of governance as coercive or enabling is not fixed but contextual. It shifts depending on whether the directive fits the operational logic of the specific work being managed. The investigative context, where performance measurement counted outputs that misrepresented actual work, produced a coercive experience. This represents one example where the control system's design intention and its behavioural effect diverged. The current context, where the authority has moved toward trust-based leadership and softer evaluation criteria, produces a markedly less constrained experience.

> *"Now it is trending toward measuring softer values. How is staff doing? That is what is asked a lot now." (Manager 2)*

Manager 3's perception is the most distinctly enabling of all interviewees. From a level 4 position, the clarity and structure of governance is experienced as a resource rather than a constraint. The key distinction at this level is that manager 3 has access to the rationale for governance decisions and occupies a position with sufficient discretion to adapt directives to local conditions. Where the directives arrive as a *what* without a *how,* the *how* is experienced as professional latitude rather than as an absence of support.

> *"We receive a what - what are we supposed to do - but not a how. The local police districts interpret the how themselves." (Manager 3)*

Manager 4's account occupies a position between Manager 1 and Manager 3 in this dimension. The experience of governance is neither consistently coercive nor consistently enabling, but functional and conditional. Governance is experienced as workable when it aligns with operational logic and when there is a local mechanism, a deviation meeting is

used for adjusting course when it does not. The existence of a structured channel for surfacing and correcting misalignment produces a meaningfully less constrained experience than Manager 1 describes.

> *“ If we discover we are not reaching the intended effect, we have deviation meetings roughly every other week, where we try to adjust the method, the locations or other parameters.” (Manager 4)*

This pattern across the managers illuminates a central mechanism that formal system design cannot account for. Whether governance is experienced as enabling or coercive is shaped by organisational position in ways that are structural rather than individual. The same system that provides Manager 3 with a clear operational framework arrives at Manager 1’s level as a vague document with no contextual grounding and no return path.

5.4 Making sense of directives

At level 3, the primary arena for sensemaking is the peer collective. Manager 1 describes a consistent practice in which ambiguous directives are not escalated upwards but brought to the group manager collective. The roughly twenty peers who share the same role and governance exposure must arrive at the same operational interpretation.

> *“We always work with it in the group manager collective. Other group managers have interpreted it differently. We have a dialogue to create a shared understanding so that we implement it the same way." (Manager 1)*

This lateral sensemaking is not incidental but necessary, it serves as the primary mechanism through which a directive that arrives as a formal document becomes an operational practice that twenty groups apply consistently.

Manager 4 describes the same lateral coordination pattern in their investigative context. When a directive is difficult to operationalise, the response is not to escalate vertically but work it out together collectively in meetings with peers and other managers.

"We have many planning meetings together — operational coordinators, managers. Where we plan the different activities, in addition to the regular line work." (Manager 4)

Manager 4 also describes a case involving work against criminal economic activity, where the police and prosecutors interpreted the same directive differently. The resulting misalignment was only resolved through sustained lateral coordination between the actors and not from clarification from above.

"Before you find the common path toward the goal, and actually hit the legislator's intentions, it can take a while. It took time to find the best way to achieve the effect." (Manager 4)

Manager 2 describes a structurally analogous process, although at a higher level and with greater reliance on annual operating cycle as an interpretive resource. New directives are made sense of by anchoring them to recurring organisational structures that are already understood, the annual review, the development interview or the special incident framework. When uppdragskompassen (mission compass) arrived as a new governance tool, Manager 2's sensemaking work consisted of translating it into a familiar frame :

"...This is part of the development interview. This is part of what we develop in this area."(Manager 2)

The explicit question Manager 2 asks the team:

"What we should do, my manager has explained. But how we should do it, you need to help me with" (Manager 2)

is itself a sensemaking invitation, it positions the interpretative work as collective and distributes the construction of operation meaning across the team.

At level 4, the sensemaking process has a distinctly different character. Manager 3 describes a lateral network of police district heads who are in almost daily contact for this purpose :

> *"We sort it out constantly. What does the region mean now? We … police district heads in … are in contact almost every day on exactly these kinds of things." (Manager 3)*

The frequency and intensity of this lateral coordination suggest that sensemaking at this level is not an occasional response to unusual ambiguity but a continuous governance practice. The primary response to governance ambiguity across all interviewed managers is lateral rather than vertical. Upward clarification exists as a channel. Manager 3 describes a culture in which contacting a superior to ask for clarification and what directives mean is normalised and low prestige, but the primary interpretive work happens among peers.

A further dimension of sensemaking visible in the interviews is the modification of directives that are judged to be locally inapplicable. Manager 1 describes a practice of collective local modification:

> *"Points three and four we can follow. Those we can work with. So we simply modify on the points that will not work." (Manager 1)*

This does not happen through a formal process of escalation and approval but through the peer collective's consensus that certain elements will not be enacted. Manager 4 describes a structurally parallel but more formally sanctioned version of the same process, when an approach is not producing the wanted effect. The directive is not removed or challenged, but its operational implementation is collectively recalibrated.

5.5 Police managers' identity

Professional identity does not function in these interviews as background context. It functions as an active variable that shapes how governance is received, what counts as a legitimate directive and how the tension between central logic and local operational reality is experienced. What varies across managers is not only organisational level but the orientation of professional identity. Whether it is primarily occupational, primarily organisational, or experienced as a hybrid, the variation produces meaningfully different governance encounters.

Manager 1, with six months in a management role and a formation grounded in twelve years as an operational officer, holds a clearly occupational primary identity. The management role is described as a side assignment layered onto a professional self that remains essentially that of a police officer. This identity is consequential for how governance is received. Directives that were designed by people without operational experience were recognised as such and they produce a specific kind of friction, not principled resistance, but a professional judgement that the directive does not fit the operational reality it claims to address.

> *"There are absolutely situations where my sense of what is right in this movement will make me act in a certain way - because that is what is right there and then. Even if it is not what the routines say. " (Manager 1)*

At Managers 1's level, the occupational identity actively narrows the perceived legitimacy of directives that are judged to be the product of administrative rather than operational knowledge.

Manager 2 describes a primary identification as a police officer rather than manager. The identity has remained occupationally anchored even through a career that has increasingly moved toward strategic and administrative functions. What changes with this occupational seniority is not the orientation of identity but its relationship to governance. Manager 2 does not experience governance as threatening to professional identity but is acutely sensitive to governance mechanisms that, in their design logic, contradict occupational values. The pin-counting era of the early 2000s, when performance measurement reduced investigative work to numerical outputs and incentivised gaming the indicators rather than serving citizens, is described in explicitly moral terms.

> *"In my eyes that is almost fraud. You are not solving the citizen's problem. You start fiddling with the figures." (Manager 2)*

Manager 4 presents a similar identity configuration to Manager 1 but with important differences in how that identity relates to governance. Like Manager 1, Manager 4 identifies primarily as a police officer and reaches for occupational language when describing what good police work means. But unlike Manager 1, Manager 4 does not describe governance as

an external imposition. The management role is accepted as a natural extension of the occupational self rather than a layer on top of it.

> *" I am a police officer. I work and I am a manager. It is not that I have to be a manager. I just happened to become that (Manager 4)*

The governance encounter for Manager 4 is therefore characterised by pragmatic integration rather than friction. Directives are accepted as legitimate work tasks and the professional judgement Manager 1 uses to question governance legitimacy is instead channelled into how to execute the directive effectively. When occupational knowledge conflicts with a directive, the response is not to modify it silently but to surface the problem through the deviation meetings.

Manager 3 presents a distinctly different identity configuration. Where Manager 1 and 2 place the occupational self as primary, Manager 3 identifies primarily as a manager within an authority rather than as a police officer in a managerial role.

> *"What attracts me is being able to influence the organisation." (Manager 3)*

A governance system that Manager 1 encounters as an externally imposed constraint is encountered at Manager 3's level as a set of tools for achieving organisational goals that are personally owned. The hybrid formulation -

> *"I am probably both a police officer and manager. A police manager" (Manager 3)*

- signals an integration of occupational and organisational identities that is largely free of the friction present at lower levels. This does not mean that Manager 3 is uncritical of governance, the identification of competing directives and contextually misaligned national guidelines is clear. But the critical distance is organisational rather than occupational, the response is managerial rather than professional and the result is a governance encounter characterised by adaptive engagement rather than structural friction.

What the variation across the managers reveals is that professional identity is not merely a background characteristic that shapes governance perception incidentally. It is a fundamental

part of the governance encounter. It determines what a directive means to the manager who receives it, what interpretive resources are used and at what point the directive's demands become experienced as incompatible with the demands of professional practice. The comparison between Manager 1 and Manager 4 is particularly instructive in this regard. The two managers are positioned at the same organisational level and are both occupationally anchored, yet they arrive at markedly different governance encounters. One characterised by structural friction, one by pragmatic integration. The difference lies not in hierarchical position but in how the management role is experienced in relation to the occupational self.

6. Analysis and discussion

The analysis is based on the integrative framework to generate a clear and directional analytical sequence. Professional identity, theorised through Freidson (1984), Abbott (1988), Evetts (2011), Abernethy and Stoelwinder (1995) and Lipsky (1980), establishes the occupational and role orientations that local police managers bring to the governance encounter. Those orientations shape the perception of control systems, analysed through Tessier and Otley (2012), Jordan and Messner (2012) and Adler and Borys (1996). The perception of control systems in turn feeds into the sensemaking process, analysed through Weick (1995), Gioia and Chittipeddi (1991) and Balogun and Johnson (2004), through which directives are interpreted and translated into local practice. Each pillar is therefore a necessary analytical component and none of them is enough in isolation. Professional identity without management control lacks the system-level context in which identity is enacted. Management control without professional identity treats practitioners as undifferentiated recipients of formal systems. Sensemaking without either management control or professional identity leaves the interpretive process unanchored from structural and actor-level conditions that affect it. This integrated framework is applied directly to the empirical material in the rest of this chapter, where the themes drawn from the interviews are interpreted through all three lenses.

6.1 Governance gap

The governance gap that Riksrevisionen (2025) documents at the structural level of the Swedish Police Authority is directly visible in how the governance arrives at the local level.

What the interviews reveal is not primarily that instructions fail to arrive but rather a pattern of directives arriving decontextualised, stripped of rationale, disconnected from the operational specificity of the receiving unit and unsupported by any mechanism that would allow local conditions to shape how they are applied.

Riksrevisionen (2025) characterises the governance of the Swedish Police Authority as overly focused on activity-based targets without sufficient grounding in the operational condition that those targets were meant to address. From the inside of the Swedish Police Authority this manifests as directives that land without the contextual anchoring that would allow first-line managers to translate them coherently into practice. Manager 1 describes the typical arrival of national steering documents as a mass email with a PDF-file or PowerPoint, accompanied by little or no explanation of its purpose or operational intent. Manager 2 describes a more consequential variant where performance follow-up measured the number of cases reported to the prosecutor, the actual work of preventing crime through crime prevention, technical investigation and community engagement produced no countable outputs and was therefore invisible to the governance system. The measure had become more consequential than the work it was meant to capture. Jordan and Messner (2012) show that performance indicators shift from supportive to constraining when the ¨conditions of their use signal that the measure matters more than the work it is meant to capture. Manager 4 provides a further instance of this dynamic from their unit at the local police district level. The governance system measures countable outputs such as cases submitted to the prosecutor, but has limited capacity to capture preventive work that produces no reportable cases. This is not experienced as an exceptional failure but a persistent condition of practice that managers must navigate within the governance framework they are given.

Adler and Borys (1996) identify the availability of repair mechanisms, channels through which practitioners can surface local problems back into the system as one of four defining features of enabling bureaucracy. What Manager 1 describes is their limited presence, the dominant flow of governance is one-directional, with upward channels existing in principle but constrained in practice. Manager 4 extends this observation. The group manager role is described explicitly as a filtering function. Governance information flows downward and the manager’s task is to translate that flow into what operationally matters for staff. Adler and Borys (1996) identify internal transparency which is the capacity to make its own logic understandable to practitioners as a second enabling feature. The filter function that manager

4 describes is precisely a mechanism for generating that local understanding. But because the filtering work runs only downward, the accumulated operational knowledge does not re-enter the governance system. The repair mechanism that enabling bureaucracy require is structurally absent at this level. Tessier and Otley (2012) establish that the perception of a control system is shaped not only by its formal design but also by the signals it sends its practitioners. A governance system in which the dominant communication flow runs downward creates conditions in which local managers may experience their operational knowledge as peripheral to governance rather than as an input to it. This directional asymmetry is therefore not only a logistical limitation but a perceptual one. It shapes how the governance as whole is experienced long before any individual directive is assessed on its merits.

Jordan and Messner (2012) demonstrate that practitioners accept the incompleteness of performance indicators as long as the underlying work is treated as more important than the measure. What both Manager 1 and Manager 2 describe is the opposite of that. The measures have become more consequential than the work it was designed to capture, and work that cannot be measured simply disappears from the governance picture. This dynamic is worth reflecting on at a broader level. Riksrevisionen's (2025) audit frames the governance gap as a structural and administrative problem, a failure of coordination and strategic coherence at the organisational level. What the interviews add to the Riksrevisionen (2025) account is a perceptual dimension that structural audits are not designed to capture. Beyond the question of whether adequate governance tools are in place, the interviews point to how local managers experience the governance environment they operate within and whether that environment communicates to them that their operational knowledge has a place in how governance is shaped.

6.2 Coercive and enabling experience

The same governance system is not experienced uniformly across the organisation. What Adler and Borys (1996) establish theoretically, that formalisation can be designed and received either as a resource or as a constraint, is empirically visible in the variation across the interviews. Crucially, the variation is not random and not primarily a product of individual

differences in attitude. It is patterned in ways that correspond to organisational level, seniority and the specific character or the control environment each manager inhabits.

Manager 1, at the second lowest organisational level studied, consistently experiences governance as coercive. Directives arrive as finished products with no explanatory grounding and no real channel for local modification. The follow-up mechanism reinforces this logic, as long as nothing has demonstrably gone wrong, the system assumes compliance and does not ask whether the directive produced good outcomes. Manager 4, at the lowest organisational level studied, presents a more conditional experience. Adler and Borys (1996) argue that the enabling character of a formal system depends on whether practitioners can use it to understand and correct their own performance. Manager 4's account of the deviation meeting is directly consistent with this. The deviation meeting is a formalised channel through which misalignment between a directive and operational reality can be surfaced and corrected without challenging the directive itself. The existence of this channel produces a meaningfully less constrained governance encounter than Manager 1 describes. Manager 2 presents a more nuanced picture. Having spent 35 years in the organisation and having at points participated in drafting the documents being implemented, Manager 2's relationship is less adversarial. The perception shifts depending on whether the directive fits the operational logic of the specific work being managed. The investigative context of the early 2000s produced a coercive experience. The current context produces more of an enabling experience. Manager 3, from a level 4 position, presents the most distinctly enabling experience. For Manager 3, governance is experienced as a resource in part because Manager 3 has access to the rationale behind governance decisions and occupies a position with enough discretion to adapt directives to the local environment.

This variation is analytically significant in a way that Adler and Borys (1996) do not fully anticipate. Their framework treats enabling and coercive bureaucracy as characteristics of a system's design, the implication being that the same system cannot simultaneously be enabling and coercive. What the empirical material shows is that enabling and coercive experience can be produced by the same system at different organisational levels. This is because the four enabling design features Adler and Borys identify are not uniformly distributed across the hierarchy. Internal transparency, specifically the availability of rationale for governance decisions, is retained at level 4 and stripped away before directives reach level 3. The result is that the same document produces an enabling experience for the manager who

can see why it exists and a coercive experience for the manager who receives only the instruction. This is consistent with Jordan and Messner's (2012) finding that the shift from enabling to constraining is not triggered by a change in formal design but by a change in the condition of use. In this case, the condition that changes is the manager's position in the hierarchy and the amount of explanatory context that position affords. The comparison between Manager 1 and Manager 4 adds a further layer to this picture. Both sit at a similar level and both hold primarily occupational identities, yet their governance encounters differ. The difference lies not in the system's design but in the presence or absence of a local repair mechanism. Where Manager 4's deviation meeting provides a structured channel for surfacing or correcting misalignment, Manager 1 has no similar mechanism and resolves the problem laterally instead. This suggests that the repair feature Adler and Borys (1996) identify as a design property may in practice be present or absent not at the level of the system as a whole, but at the level of the specific unit.

This finding invites a broader discussion about how enabling bureaucracy is typically theorised. Adler and Borys (1996) develop their framework primarily at the level of system design, with the implication that enabling or coercive character is a choice available to those who construct formal procedures. The evidence here suggests that this framing may not fully account for what happens in large hierarchical organisations. A system designed with enabling intent at one level can produce coercive experiences at another, not because the design is flawed but because the four enabling features are unevenly available across the hierarchy. Internal transparency, in particular, tends to be concentrated at the levels where governance is designed and may diminish as directives move downward through the organisation. Tessier and Otley (2012) establish that what practitioners perceive a control system to mean, and signal about the organisation's relationship to them, is as consequential as what the system formally prescribes. When the same directive is received as a purposeful framework by a level 4 manager and as an ambiguous obligation by a level 3 manager, the perceptual gap is not incidental. It is the governance gap made visible at the individual level. Rationale is generated at the level where strategy is made and loses specificity as it moves downward. By the time a directive reaches the front line, the why has been replaced by the what. This suggests that enabling bureaucracy in large hierarchical organisations cannot be achieved through design alone. It requires deliberate mechanisms for transmitting rationale downward, not just instructions.

6.3 Sensemaking

When directives arrive without operational specificity or explanatory grounding, local managers do not simply implement or resist them. They engage in an active interpretive process to produce a working understanding that is locally coherent. This is sensemaking in Weick's (1995) terms, an ongoing, retrospective process of constructing meaning from cues that are ambiguous, incomplete, or contextually misaligned. What the interviews reveal is that this process is neither individual nor vertical, it is social and lateral.

Balogun and Johnson (2004) show that middle managers construct shared meaning primarily through lateral interaction with peers rather than through top-down communication. These peer produced interpretations frequently diverge from the intentions of those who designed the directive. This is precisely the dynamic Manager 1 describes, the directive as received is not the directive as enacted. The enacted version is a collective product of lateral interpretations produced within the group manager collective, the roughly twenty peers who share the same role, the same governance exposure and the same operational context. The interpretive burden is not resolved by asking upward. It is resolved by asking sideways. Manager 4 describes a structurally parallel process. When a directive is difficult to operationalise the response is not vertical escalation but collective planning meetings with other managers where the method for implementing the directive is worked out locally. Manager 4 also describes a case involving work against criminal economic activity, where the police and prosecutors interpreted the same directive differently. The resulting misalignment was resolved not through clarification from above but through sustained lateral coordination between the two actors. This is consistent with Weick's (1995) enactment principle, meaning is not extracted from the directive but produced through the act of working with it alongside others who share the same operational situation.

Manager 2 describes a structurally analogous process at a higher level. New directives are made sense of by anchoring them to recurring organisational structures that are already understood. When the "uppdragskompassen" arrived as a new governance tool, Manager 2's sensemaking work consisted of translating it into a familiar frame. At level 4, Manager 3 describes a lateral network of police district heads in almost daily contact. The frequency and intensity of this coordination suggests that sensemaking at this level is not an occasional response to unusual ambiguity but a continuous governance practice.

Gioia and Chittipeddi (1991) distinguish between sensemaking and sensegiving, the latter being the deliberate attempt by leaders to project a preferred interpretation downward. The formal governance channel in the Swedish Police Authority is a sensegiving channel. National management issues directives intended to carry a particular meaning. But the primary interpretive work does not happen within this channel. It happens in the lateral network, which functions as an informal sensemaking space where the intended meaning is tested, modified and sometimes replaced by an operationally coherent local version. A further dimension of this is directive modification. Manager 1 described a practice of collective local adaptation. This modification does not happen through formal escalation, it happens through the peer collective's consensus that certain points will not be used. Manager 4 describes what is in effect a more institutionally anchored version of the same process When an approach is not producing the intended effect the deviation is raised formally in the deviation meetings and the method is adjusted collectively. In Weick's (1995) terms, both practices are expressions of the enactive dimension of sensemaking, managers do not wait for authoritative clarification but act and in acting produce a local version of the directive. The analytically significant difference is that Manager 4's recalibration occurs through a structured channel that generates at least partial upward visibility, whereas Manager 1's modification occurs entirely within the informal peer network and produces no feedback signal to the governance centre.

What this reveals is worth considering carefully. The lateral sensemaking network is not a failure of governance. It is doing governance work that the formal system has failed to do. The formal hierarchy issues the directive, the informal lateral network makes it actionable. But this arrangement has a cost that the organisation cannot see, the local versions of directives produced through lateral sensemaking are invisible to the centre. The modifications that Manager 1's peer collective agrees upon, the points that "will not work" and are quietly set aside, never travel back up the governance chain. Riksrevisionen (2025) notes that the Swedish Police Authority lacked the capacity to follow up operations in ways that enable organisational learning. What the interviews reveal is the mechanism behind that incapacity. The interpretive work and the adaptation that actually make governance operational at the front line are conducted in a space that produces no feedback signal to the centre. The governance system cannot learn from what it cannot see.

6.4 Professional identity

Professional identity functions in these interviews not as background context but as a variable that mediates how control is perceived, what sensemaking resources are available and at what point governance demands are experienced as incompatible with professional practice. Evetts (2011) distinguishes between occupational professionalism which is grounded in the occupational community, its shared training, ethical codes and peer-based regulation, and organisational professionalism which is characterised by hierarchical authority, standardised procedures and the subordination of individual judgement to organisational performance objectives. The four managers all represent different positions with this tension.

The most immediate way professional identity mediates governance reception is through the question of whether directives are experienced as operationally credible. Manager 1 and 2 are both occupationally anchored and evaluates directives against occupational knowledge of what good policing requires. Manager 1, with around a decade of experience as an officer and a few months in management recognises directives without operational knowledge and registers them as lacking authority, not through principled resistance but through professional judgement. Abernathy and Stoelwinder (1995) find that professionals with strong occupational orientations experience organisational control mechanisms as infringements on professional autonomy which generates resistance to governance perceived as lacking operational credibility. Manager 1's account confirms this precisely. Lipsky (1980) frames this as street-level discretion which is the gap between the formal rule and operational decision is bridged by professional judgement that no directive can pre-specify. Manager 3 whose identity is primarily organisational rather occupational, does not apply this occupational credibility test. A governance system that Manager 1 encounters as an externally imposed constraint is encountered at Manager 3's level as a set of tools for achieving organisational goals. Manager 4 presents a case that Abernathy and Stoelwinder's (1995(framework does not anticipate. The occupational identity is clearly primary, manager 4 describes the management role as something that "just happened" rather than as a professional aspiration, and occupational knowledge is applied to assess the operational logic of directives. Yet the governance encounter is not characterised by the resistance that Abernethy and Stoelwinder (1995) associate with strong occupational orientation. Directives

are accepted as legitimate work tasks and they conflict with operational knowledge, the response is structured recalibration rather than informal modification. This suggests that occupational identity does not by itself determine whether governance is experienced as constraining. The institutional mechanism available for managing tension between directive and operational reality shape how that identity is expressed in the governance encounter

Professional identity also mediates governance reception as an ethical reference point, not only as a credibility filter. Manager 2's account of the pin-counting era illustrates this sharply. Gaming indicators to produce countable outputs at the expense of actual crime reduction is described in moral terms: "almost fraud". This language reveals that some governance are not merely experienced as uncomfortable or inconvenient but as professionally indefensible regardless of their formal authority. A directive can arrive through the correct channel, carry the correct signature and still be rejected as incompatible with occupational values. Manager 1 expresses a structurally similar dynamic at lower intensity, certain directives are quietly modified not because they are formally wrong but because they contradict what operational experience might say is right. Manager 4 encounters the same structural governance problem which is the limited measurability of preventive policing but expresses it in pragmatic rather than moral terms- In Evett's (2011) terms, this reflects a difference in how occupational professionalism is activated in the governance encounter. Where Manager 2's occupational identity functions as a normative standard against which governance is evaluated. Manager 4's occupational identity functions primarily as a practical resource for executing governance effectively. Both managers are occupationally anchored but the difference lies in which dimension of that identity is made salient by the governance encounter they inhabit. Where manager Manager 3, having integrated occupational and organisational identities into the hybrid self-description as "a police manager" does not experience this ethical friction. Critical distance toward the governance at that level is organisational rather than occupational.

The variations across the managers confirms Abernethy and Stoelwinder's (1995) argument that role orientation is a structurally important variable. It mediates whether formal controls are accepted, resisted, or creatively negotiated. But the more important question is what produces that variation. The evidence here suggests the answer is not personality but career trajectory. Manager 1 has spent almost their entire career in operational policing, the management role sits lightly on an identity that is still essentially that of a practitioner.

Manager 3 has moved so far toward the strategic and administrative dimensions of the role that the organisational logic has become personally owned. Manager 2, with 35 years spanning both operational and strategic exposure, occupies a hybrid position, sensitive to both logics without being captured by either. Manager 4, like Manager 1, is primarily occupational in identity, but the governance encounter differs substantially. The analytical implication is that the institutional context in which an occupationally anchored manager operates shapes which dimension of that identity becomes consequential for governance reception. Career trajectory determines the orientation of professional identity, the local institutional environment determines how that orientation is expressed in practice. This implies that governance receptions in professional organisations is not simply a function of how control systems are designed, but of how the professional careers of those subject to them have developed. Within the operational management structure of the Swedish Police Authority, managers are drawn from the officer corps and the variation in role orientation documented here reflects that formation. As managers move upward through the hierarchy and take on increasingly strategic responsibilities, the organisational logic of governance appears to become more personally integrated. This suggests that career trajectory and hierarchical position shape not only how governance is experienced but how that experience shifts over time.

7. Conclusions

7.1 Conclusions

This study examined how local police managers in the Swedish Police Authority perceive the management control systems they operate within and how they navigate the translation of central directives into local operational practice. The two research questions are answered below. While they address distinct aspects of the governance relationship, the findings show them to be closely intertwined. The conditions that shape perception are the same that drive sensemaking and the identity configurations that filter how governance is received also determine how translation is performed.

How do local police managers perceive the management control systems of the Swedish Police Authority, and what shapes those perceptions?

The findings indicate that local police managers do not perceive the management control systems of the Swedish Police Authority uniformly. The material suggests patterned variation in perception across the interviewed managers in ways that correspond to organisational level, seniority and the professional identity each manager has developed over their career. Among the managers closest to operational practice, governance could be experienced as coercive when directives lacked explanation or repair channels in the sense Adler and Borys (1996) define. Directives arrive as finished obligations, stripped of the explanatory grounding that would allow managers to understand their purpose and functional mechanisms do not exist evenly on every level through which local operational knowledge can re-enter the governance process. At higher managerial levels, the same system is experienced as progressively more enabling. This variation is not produced by differences in formal system design. The system issues the same directives across the hierarchy, The variation is produced by the uneven distribution of enabling design features across organisational levels. Internal transparency appeared unevenly distributed, with some higher-level managers having greater access to rationale than managers closer to operational practice. The result is that the same document produces an enabling experience for the manager who can see why it exists and a coercive experience for the manager who only receives the instruction.

What shapes perceptions is therefore not the system's formal specification but the conditions under which it is encountered. This is consistent with Tessier and Otley's (2012) argument that perception is co-produced through the conditions of use rather than determined by design. Professional identity shapes the evaluative lens through which a directive is received. Managers whose identity remains primarily occupational apply a credibility test. Directives perceived as the product of administrative rather than operational knowledge fail that test and are experienced as lacking legitimate authority, not through principled resistance but through professional judgement. Managers whose identity has shifted toward the organisational dimension encounter the same governance as a purposeful set of tools for achieving goals they personally own. Seniority and career trajectory appear to shape how far the organisational logic of governance has become integrated into professional self-understanding. Furthermore the local institutional context determines which dimension of that identity becomes consequential in any given governance encounter. Manager 4 illustrates this clearly. Occupationally anchored like Manager 1, but operating in an institutional environment that provides a structured failure mechanism, the governance encounter is

meaningfully less constraining. The availability of that local repair channel, rather than any difference in formal system design, accounts for the divergence.

How do local police managers navigate the relationship between central directives and local operational practice and how are those central directives translated into operational decisions?

The study finds that the translation of central directives into operational decisions does not primarily happen through the formal governance channel, it happens laterally. When central directives arrive without the operational specificity or explanatory grounding needed to apply them coherently into practice, local managers at every level studied turns firstly to their peers rather than their superiors. This lateral sensemaking which Balogun and Johnson (2004) identify as the primary mechanism for interpretation for middle managers functions as an important informal mechanism for making directives actionable for the frontline. The directive as designed and the directive as enacted are not the same document. The enacted version is a collective product of lateral interpretation, anchored in shared occupational knowledge and the operational context that peers share.

The study also indicates that this translation process is hierarchically differentiated. At Manager 1's level, interpretation is conducted through the group manager collective, an informal peer network with no formal standing in the governance structure. Adaptations reached in the group manager collective, produce no feedback signal to the governance centre. At Manager 4's level, the structural equivalent is the deviation meeting, a formalised channel through which misalignment between a directive and operational reality can be surfaced and partially corrected. The analytically important difference is visibility. Manager 4's recalibrations generate at least partial upward signal, whilst Manager 1's do not. The governance system therefore operates with fundamentally different information depending on which part of the organisation is doing the translation.

This translation pattern has a consequence the formal system cannot observe. The adaptations, modifications and local recalibrations that make governance operational at the front line remain structurally invisible to the centre. This connects to what Riksrevisionen (2025) identifies at the aggregate level. The authority's difficulty in translating centrally designed objectives into coherent local practice is not only a matter of design, but also a consequence of how the translation process is structured and where its outputs go. The

governance system issues directives downward and receives performance data upward, but the interpretive work that connects them takes place in a lateral space that remains largely invisible to the centre. As Weick (1995) establishes, meaning is produced through action, not extracted from texts. The actions through which front-line managers make directives locally actionable are a central part of how governance becomes workable in practice and they are invisible to the organisation that issued them.

7.2 Contributions

First, the study makes contributions to the theoretical frameworks applied. It extends Adler and Borys (1996) by demonstrating that enabling and coercive experiences can be produced by the same formal system at different levels in an organisation, a dynamic that their framework did not anticipate. The four enabling features they identify and in particular internal transparency, are unevenly distributed across the hierarchy, with rationale detained where governance is designed and stripped away before directives reach the frontline. It extends Balogun and Johnson (2004) showing that lateral sensemaking functions not as an occasional response to ambiguity, but as the operative governance infrastructure at the frontline, one that produces local versions of directives that remain invisible to the governance centre. It refines Abernathy and Stoelwinder (1995) by showing that the relationship between occupational identity and governance resistance is conditional on the institutional context each manager inhabits rather than a direct consequence of identity orientation alone.

Second, the study contributes to the empirical literature on the Swedish Police Authority. Existing research, including Björk (2021), Lindberg, Rantatalo and Hällgren (2017) and Rolandsson (2022), documents how the governance logic of the reformed organisation clashes with operational reality and how managers construct contradictory accounts to navigate that tension. This study extends the body of work by examining the governance relationship through the perceptions, sensemaking practices and professional identities of local managers across multiple levels of the hierarchy. Also adding a management control perspective to a literature so far dominated by organisational theory and policing studies.

Third, the study contributes to the broader understanding of management control in large, hierarchically structured public sector organisations. Van der Kolk (2022) identifies this as

the most underrepresented setting in twenty years of performance measurement research. The findings document how the same formally designed control system produces systematically different perceptual, interpretive and behavioural outcomes depending on hierarchical position. This provides empirically grounded insight of the mechanisms behind the divergence between governance intention and local operational outcome in a setting of significant practical relevance.

7.3 Limitations

The empirical findings come from one region of the Swedish Police Authority, the findings should not be read as representative of the organisation as a whole. Rather, they provide a context specific understanding of how central governance can be perceived and translated within a regional police setting. The study is also limited by the number and type of respondents. Although the interviewed managers were well positioned to discuss the relationship between central directives and local practice, other actors may have offered additional and different perspectives.

7.4 Future research

Several avenues for future research emerge from this study. The empirical material was collected within a single police region of the Swedish Police Authority, which means the findings reflect the governance dynamics of one specific regional and operational context. Future studies could examine whether the hierarchical differentiated pattern of control perception documented here is reproduced across other regions of the authority, or whether regional variation in governance culture and management practice produces meaningfully different outcomes. A comparative design across regions would allow the mechanisms identified here to be tested for their generalisability within the organisation. Furthermore, interviews with managers from more levels, including the national, would create a more complete picture of the whole governance chain.

Beyond the Swedish Police Authority the analytical framework applied in this study holds relevance for other large hierarchically structured public sector organisations facing analogous governance dynamics, such as healthcare systems, social services and educational authorities. Future research could examine whether the same pattern of lateral sensemaking, uneven distribution of enabling design features and identity-mediated governance reception

are present in those settings and whether the specific character of the occupational identity in question shapes how those patterns manifest.

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Appendix

Accounting for generative AI use

Tools: ChatGPT (OpenAI), Claude (Anthropic), aTrain (developed by researchers at the Business Analytics and Data Science Center, University of Graz), Scopus AI (Elsevier).

Use: ChatGPT and Claude were used at various stages in the writing process to support idea generation, structural planning and language refinement. Specifically, these tools assisted in developing the initial disposition and outline of the thesis, as well as improving language across the text. All substantive content, arguments and analytical conclusions were developed by the authors. The AI tools served a supportive function and did not generate analysis or findings. aTrain which is an offline AI-based transcription tool was used to transcribe the audio recordings from the interviews conducted as a part of the empirical data collection. All transcriptions were subsequently reviewed and corrected by the authors to ensure accuracy. Scopus AI was used to find and sort through some of the sources used in this study.

Questions used for interviews

Theme 1 — Role and Position

1. Can you describe your current role and how long you have held it?
2. What does your background look like ?— have you worked as an operational police officer before taking on a managerial role?
3. How would you describe your position in relation to the national and regional levels above you, and the officers you are responsible for below?
4. How would you describe what good police work looks like?

Theme 2 — How Central Directives Arrive

1. What kinds of directives, targets, or governance documents reach you from the central or regional level, and how frequently?

2. When a new directive arrives, how is it communicated to you — and is the reasoning or purpose behind it usually explained?
3. Do you feel you understand why a particular target or procedure has been designed the way it has, or does the logic behind it sometimes feel unclear?

Theme 3 — Making Sense of Directives

1. When a directive arrives that is abstract or difficult to apply directly to your local situation, what do you do — how do you work out what it means in practice?
2. Do you discuss such directives with colleagues at the same organisational level — other local police managers? How does that process typically work?
3. Are there particular signals, that end up carrying a lot of weight in how you understand what is expected of you?
4. Has there been a situation where your interpretation of a directive turned out to differ from what the leadership had intended?
5. How do you communicate centrally defined targets and directives to the officers you lead — do you pass them on as they are, or do you adapt them?
6. If you adapt them, what shapes how you do that?

Theme 4 — Perception of the Control Systems

1. Do the performance targets and reporting tools you work with give you a useful picture of what is actually happening in your district operationally?
2. If you identify a problem with how a measure or procedure works in your specific local context — can you raise that and have it addressed, or are you expected to apply it regardless?
3. Can you see how your local work connects to what the organisation as a whole is trying to achieve, or does that bigger picture sometimes feel distant?
4. When a situation arises that does not fit the prescribed procedure or target, what do you do?
5. Has there been a point where a control tool that you previously found useful started to feel like a constraint?

Theme 5 — Professional Identity and Role Orientation

1. How would you describe what good police work looks like?
2. Do you think of yourself primarily as a police officer, primarily as a manager, or as something in between?
3. Are there aspects of local policing that you feel require professional judgement that cannot meaningfully be captured in a target or a procedure?
4. When your professional judgement points in one direction and a central directive points in another, how do you handle that?
5. Do you ever feel that the space for you to exercise professional discretion has been narrowed by the governance structure — or expanded by it?

Theme 6 — Ending question

1. Is there anything about your experience of governance and control in the Swedish Police Authority that you feel is important to this topic but that we have not asked about?