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Managing Accountability:
Exploring Reasoning in a Management Team

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Abstract

This article deals with a sociocultural perspective on dialogue and communication in analyzing the actors' ways of meaning making in talk as action in a management team meeting. It investigates the potential of the dialogical approach for studying talk and communication. The aim of the paper is to investigate the understanding of institutional categorising practices and rhetorical strategies used in a decision making process. Categorising practice is delimited to a "sale and lease back case," an example of institutional reasoning, argumentation and decision-making. Data are generated from a video recorded management meeting and participant observations. Findings frequently indicate the team members' mobilization of rhetorical strategies and of institutional categories as flexible tools in re-contextualisation and negotiation of the issue in question. In contrast with prior studies of integration processes, after mergers and acquisitions, the results illustrate the complexity of actors' ways of meaning making of actions in a management team meeting.

Keywords: acquisition, categories and rhetoric strategies, situated knowing, accounting practices, institutional context;

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1. INTRODUCTION

In declining economies, businesses have to restructure their organizations, activities and production in order to survive the downturn. One strategy is to find a partner and merge while another strategy is to make acquisitions, i.e., larger companies buy small companies in order to grow and to survive by elimination of competitors. In many industries, representing high technological production, the trend is to grow “globally” since the competition becomes harder and harder on the national market even if the total market grows. In this struggle for survival, managers experience cultural challenges, new partners, new ways of negotiating, new production problems and new colleagues. “Those concerned with managing across cultures are no longer just the jet-setting elite, the corporate trouble-shooters, and battle-scarred expatriates” (Schneider and Barsoux, 1997, p. vii) but are managers in general. Thus as international business grows, so do the responsibilities and the numbers of relations between companies. Consequently, it is extremely important for managers and managing teams to have a high awareness of the problems they might face in negotiating processes, particularly in understanding the actions of members, for instance in the aftermath of mergers and acquisitions.

Research of participants in conversation, dialogue and spoken interaction has shown that participants make themselves accountable through their actions (Goffman, 1981, 1986; Antaki, 1994; Linell 1998; Shotter, 1993, 1995; Scott and Lyman, 1968). To be successful in a new social practice, we need to learn the accounting practices, as well as, how people talk and act, in that particular setting. According to Buttny (1993, p. 1), “To be accountable to others arises from the condition that persons can be held responsible or answerable for their actions.” Public, private and commercial institutions develop and maintain their specific discursive practices. The ways these institutions refer to people in the organization and outside the organization illustrate the complex nature of institutional discourse and institutional categories (Wertsch, 1998).

In a sociocultural and a dialogical perspective, language is historically and culturally generated and a constitutive mediator of human acts and collective practices (Linell, 1998; Markova and Foppa, 1991) rather than a system or a code for representing cognitive models (Antaki, 1994; Shotter, 1993; 1995; Säljö, 2000). In the sociocultural perspective the analytic focus is on talk-in-interaction, i.e., on the meaning of categories, frames and the evaluation of the rhetorical force of actors' accounts, which are intrinsic to social practice (Goffman, 1981; Van Dijk, 1983; Buttny, 1993; Edwards, 1997; Hacking, 1999; Lepper, 2000; Mäkitalo and Säljö, 2002). Talk-in-interaction is a process of cooperation between interlocutors, which immediately requires flexibility, and the ability for mobilizing different and relevant contextual resources (Linell, 1998), frames and change footing (Goffman, 1981), which can not be predicted or taken for granted.

The study and data are generated from an institutional setting, a video recorded management team meeting and field notes of the participant observers, with particular reference to the use of categories and rhetorical strategies. The management team has the responsibility for a business area in a multinational Swedish company. The aim of the study is to investigate how categories and rhetorical strategies are used in argumentation by members of the management team in order to be accountable. Research on institutional communicative encounters has shown that people taking part in talk and conversation frequently use categories and rhetorical strategies because they want to understand each other. Additionally, as members in meetings, they also know that these strategies are used to enhance the effectiveness of the conversation, the negotiations and decisions taken. In contrast with prior studies of integration processes after mergers and acquisitions, few scholars have paid attention to the complexity of actors' ways of meaning making of actions in management meetings.

In the next section, the paper introduces the theoretical perspective as well as some aspects of talk and rhetorical strategies and categorization as action in communicative encounters. In the third section, the case study is presented with the empirical data and the microanalyses of data from a management team meeting. The results of the study are discussed in the fourth section. The paper concludes, in the fifth and sixth sections, with conclusions and implications.

2. THEORETICAL FRAMEWORK

2.1. THE SOCIOCULTURAL PERSPECTIVE

The sociocultural and dialogical perspective considers language and discursive practices as fundamental for human actions, dialogues and talk-in-interaction (Linell, 1998; Wertsch 1991, 1998). Discursive practices affect our way of using the language, talking and developing different forms of dialogues and actions (Shotter, 1993; Vygotsky, 1986; Wertsch, 1991, 1998). Language in general can be studied either as system and structure or as discourse and praxis in communication. According to Linell (1998), if priority is given to the first method in studying language, a formalistic paradigm is used in which linguistic approaches focus on grammatical structure, frequency and the regularity of natural languages. If priority is given to the latter method, as in this study, a functional paradigm is chosen in which new conditions and new prerequisites for acts are constructed and continuously reconstructed through communication.

The conduct of people can fail in various ways and the severity of these failures will have differing implications for the accountability of the persons involved. In social situations accounts are used to explain an intention, to defend an opinion or to reject an action. Scott and Lyman (1968, p. 46) argue that the fundamental feature of talk-in-interaction is “the giving and receiving of accounts,” i.e., “a statement made by a social actor to explain unanticipated or untoward behaviour whether that behaviour is his own or that of others, and whether the proximate cause for the statement arises from the actor himself or from someone else.” In general, Scott and Lyman argue there are “two types of accounts”: “justifications are accounts in which one accepts responsibility” and “excuses are socially approved vocabularies for mitigating or relieving responsibility when conduct is questioned.” These definitions of “excuse” and “justification,” given by Scott and Lyman, have been criticised and discussed by several researchers in social sciences. “The definitions (“excuse” and “justification”) are “... a heuristic list, not meant to be exhaustive but to promote ‘accounts’ as a researchable area” (Antaki, 1994, p. 48). Linell and Jönsson (1991, p. 78) support Scott and Lyman in regarding accounts either as “justifications” or “excuses”. When justifying an act, the speaker clearly “accepts responsibility for the act in question,” and the actor argues that it was the only thing to do. When excusing an act, the actor admits that the act in question “was bad, wrong or inappropriate, but provides mitigating circumstances thus denying full responsibility” (Scott and Lyman, 1968, p. 47). Buttny (1993, p. 1) argues that the “*transformative function* is the most distinctive feature of accounts as a *discursive practice*”. Talk is used to change and recast the pejorative significance of an action, or one’s responsibility for it, and thereby transform others’ negative evaluations.

“Accountable” means a member of a team is responsible for actions taken by the team, including his/her own actions in institutional encounters such as the management team’s meetings. “Accountable” also means responding to expectations of the other members and also being able to take an attitude, when making decisions that embraces the entire company. According to Scott and Lyman (1968, p. 46) accounts are “situated” statements and can be applied to all contexts where there is a “gap between action and expectation.” Accounting practices are studied as elements of situated-knowing in practice, i.e., as elements of knowing how to go on (Shotter, 1993). From a social constructionist perspective Shotter (1993, p. 19) argues that a “third kind of knowledge” is the kind of knowledge one has *from within* a social situation, a group, social institution, or society. And he goes on “... *from within oneself as a human being and as a socially competent member of a culture*” – hence I know ‘from the inside’, so to speak, what it is like to be involved in conversation (Shotter, 1993, p. 31).

2.2. CATEGORIES

Discursive entities like categories describe people, relations, rights and obligations. In the ethnomethodological perspective, categorisation is an important aspect of meaning making in all social encounters (Garfinkel, 1967; Hacking, 1999). Grounded in human practices, categories are generated in institutional settings through accounting practices inherent in specific traditions of argumentation (Shotter, 1993). Categories serve as mediating and cultural tools that are fundamental to our meaning making of the world around us (Lepper, 2000). In organizations, categories are embedded in the professional languages used by the members of the organization, in administrative routines and in infrastructures and, accordingly, are invisible to the public. Wertsch (1998) emphasizes that categorisation is basic in conversation and categories are mediating tools people use in co-ordination of both professional and non-professional activities. On one level categories serve as resources for perception, reasoning and remembering, and on another level they are used as tools to enhance the effectiveness of the conversation, make sense of the problems and share perspectives (Wertsch, 1998).

The analysis explores the categories used by the members of the management team, their meaning making of the categories, and the rhetorical strategies in the discussion. In the research perspective employed, the analyst observes the management meetings *in situ*. The analyst must be able to understand the rhetorical strategies used in talk and conversation and the implied knowledge of institutional categories (Garfinkel, 1967; Hester and Eglin, 1997).

2.3. CONTEXT AND CULTURE

Context is crucial in order to make sense of social situations (Schegloff, 1987; 1991; 1992; Linell, 1998). Buttny (1993, p. 161) argues that “[C]ontext is often unreflectively deemed unproblematic: simply as a ‘container’, for social interaction, or operationalized as a ‘variable among other variables to be included in the explanatory equation.’” Lepper (2000), relying on the pragmatic tradition, points out that “context” has to be understood as a situated and embedded activity, approached from an operating actor’s perspective. Like many other words, context is “multi-faceted and hard to define, especially if taken in singular, i.e. ‘context’ rather than ‘contexts,’” as Linell (1998, p. 128) argues.

It might therefore be better to argue that a given piece of discourse is embedded within, or activates a matrix of different kinds of contexts (or dimensions of contexts). Nothing is a context of a piece of discourse in and by itself, as it were “objectively”. Instead, we have *contextual resources*, potential contexts that can be made into actual, relevant contexts through the activities of the interlocutors in dialogue” (Linell, 1998, 128; italics in the original; see also p. 129-144).

In the perspective taken, understanding is the situated meaning in the particular contexts experienced by a participant. Although, Edwards and Mercer (1989, p. 92) point out, “[C]ontext is not concrete for the observer, but intersubjective for the participants.” The context of words is constituted in the “language games” and which constitutes the meaning of words (Wittgenstein, 1997/1953, § 23-24; § 203; § 329). “Language games” are here understood as the pragmatic and ostensible dimension of language, and also consisting of language as such and the actions intertwined. Linell (1998, p. 139) stresses the dynamic relationship between discourse and contexts and “*the triadic relation between utterance (discourse), understanding and contexts*” (italic in the original). He argues: “You understand an utterance by relating it to its contexts, i.e., by attributing meaning to it within a sufficiently coherent, though still perhaps fragmentary, network of knowledge; understanding is understanding-of-discourse-in-contexts” (Linell, 1989, p. 139).

The data analysed in this paper are from a video recorded management team meeting of a business area, and a specific culture in an organization. So the question is: What is the difference between context and culture in organization studies? What is organizational culture then? To exemplify culture as a concept, Alvesson (2004, p. 318) uses what he calls the umbrella term, “organizational culture,” and defines culture as “a socially shared orientation to social reality created through the negotiation of meaning and the use of symbolism in social

interactions.” Researchers have argued that managers in mergers and acquisitions must notice that there are different cultures or “cultural spheres of influence” with different values and beliefs which interact such as national, regional, professional, functional, and industrial. “The need to diagnose culture is clearly relevant in mergers and joint ventures, where managers from different countries, industries, and companies need to cooperate to achieve the benefits of these strategic alliances” (Schneider and Barsoux, 1997, p. 47).

The organization research area is very complex. The intention here is not to give an overview of the area but to point out the difference between analytic levels when the concepts “context” and/or “culture” are used. In this study of the management team meeting, while both context and culture are relevant concepts for study, the focus is on “contexts” used in its situated meaning accomplished in institutional discourse.

3. THE MANAGEMENT TEAM

3.1. CASE STUDY: THE ACQUISITION

A Swedish multinational company bought a Norwegian company in March 1999. The experiences of the acquisition and the integration processes among the employees of the acquirer and the acquired company were investigated using semi-structured interview (Gumperz, 1992; Kvale, 1996). Thirty-six interviews (28 in Sweden and 8 in Norway) were conducted in November and December 2001 by researchers of the INNOM-research programme. After the acquisition, the Swedish management team and two members from the acquired company business held business area meetings. The aim of the meetings was to establish the integration process of activities.

These management team meetings were video recorded during a period of 8 months in 2002. The database of the INNOM-research programme consists of the information from the interviews in 2001, the video recorded management team meetings, the observations during these meetings, and the follow-up interviews in 2004 (Jönsson et al., 2002, 2005). During one of the video recorded meetings of the management team, held in April 2002, a specific issue on the agenda was discussed, i.e., “sale and lease back of a building.” The entire presentation of the issue and the discussion is transcribed² and analysed and the transcripts and the observations constitute the basis of this study. To protect the anonymity of the company, the businesses and individuals in the management group, fictitious names are used in the excerpts and in the titles of the reports (Jönsson et al., 2002, 2005; see references).

The acquirer: Swedish participants

The Swedish company is represented by the management team of the business area. The chief executive area officer (CEO) heads the meeting. Also, present in the meeting are the CEO's assistant, and six representatives of the middle management, all of whom represent the acquirer. The Swedish company, which had about 2400 employees when the acquisition took place, was a division of a Swedish high tech, multinational company.

The acquired: Norwegian participants

The acquired company has two individuals in the meetings, the chief executive manager (CEO) in Norway and a manager from the middle management group. Early in the twentieth century, the Norwegian business had a flourishing technological production. When the company was acquired in March 1999, it was engaged in advanced technology and production, with about 500 employees.

3.2. THE MANAGEMENT TEAM MEETING

The management team consists of 10 persons: the Swedish chief executive officer (CEO), his assistant, the Norwegian CEO, one representative of the middle management of the acquired business and six other Swedish representatives of middle management. In the following excerpts, the businesses and the members of the management team have been given fictitious names. The CEO of the acquiring business is identified as and the CEO of the acquired business is identified as Bertil. Actors in the meeting are Arvid, Bertil, Christina and Christian, and the middle managers. The management team has a meeting at least every second week, and often every week. The meetings last for about four to six hours, sometimes even longer. The agenda includes about 10 to 15 items, each of which is prepared by middle managers. Usually the Swedish CEO is informed in advance about the issues. In this case, "sale lease back", the manager is the chief accountant and controller, Christina, who is responsible for the preparation of the issue.

The translations from Swedish to English often create problems since there are nuances in Swedish words that have no exact correspondence in English. Two of the examples below are such Swedish expressions, "RIKTIGT VASSA BLOCK", which has been translated as "EXCEPTIONAL BLOCKS" and the Swedish word "tvivelaktig" translated as "doubtful".

4. ANALYSIS

4.1. INTRODUCTION TO THE “SALE-LEASE BACK CASE”

In the excerpts from the meeting we meet Christina, the chief accountant and controller and Christian, who is the manager of the Swedish production process, Arvid, the Swedish CEO and Bertil, the Norwegian CEO.

In Excerpt 1, Christina is standing in front of the group, giving information about the figures for the first quarter of the year. She is explaining that the results of the follow-ups of the outcomes are precisely followed by her subordinates every second week. The outcome is related to the budget and the prognosis of the company. In this situation, she has to report “red figures”. She explains the budget process and the new goal set by the management of the entire company. The new target means that the team has to reduce capital employed. During the presentation of the report, she and Arvid have a discussion about the meaning of a word used by Arvid (Excerpt 1).

Notice that Arvid in this negotiation talks from the perspective of the business area, i.e., a financial perspective on investments. Christina takes an ethical perspective when she gives a responds. This is a negotiation from two different perspectives between Christina and Arvid. No one else take an active part in the discussion (Excerpt 1).

The entire discussion of the issue is transcribed. Due to the aim of the paper, only relevant parts of the discussion of the item are included in the excerpts. That is why Excerpt 1 starts at line 5 and Excerpt 2 at line 60.

4.2. INVESTIGATING WHAT IS RIGHT AND PROPER IN DIFFERING CONTEXTS

Excerpt 1

5 **Arvid:** .. this is a question of leadership ... people are tired of hearing
6 about cash-flow and that ... ((*folds his arms*)) ... but we have a number
7 of actions we intend to take...we have ideas ...this ... to sell receivables,
8 reduce stock and finished goods, YYY-deal/project ((*he*
9 *counts the first and the second fingers on his right hand at the same*
10 *time he says customer claims, stock in trade*)) there are
11 EXCEPTIONAL BLOCKS we can do !, ((*waves his hands and moves*
12 *his chair closer to the table*)) and I mean we have to first focus at those

13 examples and look at the consequences ((*waves his right hand*)) its
14 important that you give input from ...so we can make up a list OKAY
15 this is what we actually do to secure our plan ((*inaudible; [EP]*)) April
16 ((*he points at the white board*)) ... the current one WHAT can we
17 do next year ... WHAT can we do to become better than that and third
18 ((*points in the direction of Christina; looks at her papers*)) of course
19 in a short term perspective you can take actions that are doubtful in the
20 sense ! , ((*holds both hands up and makes the quote sign in the air*)) to
21 “improve” the figures... but you have to account for the consequences!
22 ((*waves his right hand*)) ... if we have any ...

24 **Christina:** ((*Christina stands behind the chair; looks at Arvid when she*
25 *talks*)) Yes, even if these actions are not doubtful! , ((*looks at Arvid and*
26 *then down into her papers*)) you can get consequences above all on
27 ((*laughter*)) 2003 ((*she smiles; waves her right hand while she*
28 *goes on talking*)) ... we can improve cash flow ...

30 **Arvid:** [yes, yes]

32 **Christina:** ... [as] we are losing sales [*she is alluding to the economic*
33 *outcome and the red figures*] so we shall not take any doubtful actions
34 at all! ((*she moves her left hand up to her eye-glasses; corrects the eye-*
35 *glasses*)) ...

37 **Arvid:** no, no, what I mean is ((*he moves his right*
38 *hand while his is speaking; looks at Christina*)) for instance, if we
39 would NEGLECT TO DO!, to make an investment which is right
40 [from an effectiveness point of view] that ((*waves his hand again to*
41 *stress what he is saying*))

43 **Christina:** yes, yes ... ((*she is nodding*))

44 **Arvid:** ... that is WHAT! I meant is doubtful ...

Notice Arvid's introduction in which he is using a discursive practice of an economist to indicate to the members of the team the importance of the budget process and the new target, and to emphasise that the team has to take actions. He does not comment on 'the new target' set because he supported the target when the decision was taken. The present issue is well known to him and he supports the suggestions made by the chief accountant, Christina.

Arvid's rhetorical strategy, when he is introducing the issue, is to use Christina's professional categories and exemplify actions such as cash flow, receivables,

reduce stock and finished goods (line 7s-8) to “improve” the figures (line 21) and to stress the validity of the target. He uses the pronoun “we” (lines 6-17) and later “you” (lines 14, 19 and 21), when he is talking about the “estimated plan” (EP) for the year (line 15). His rhetorical strategy is both to jog the team members’ memories, to emphasise their responsibilities, and to remind the team of the fact that the EP, is a joint effort, is a decision taken by them (the management team). At the same time, he emphasises that whatever they decide on as investments, they have to take the implications of the actions into account.

Christina silently supports Arvid’s introduction. When Arvid has almost finished the introduction, he mentions “actions that is doubtful” (line 19). From Christina’s perspective, as the head of the Accounting department of the business area, this is a gap between action and expectation. This fact implies that Christina can not accept that the CEO would even suggest an action which she obviously can not understand or accept the implications of (lines 24-28). This is a dilemma for Christina and she probably seems to feel that her professional competence is at stake or at least in question if she does not object to her chief, who also is the CEO of the business area. She makes a pragmatic and semantic move (line 25) by saying “even if these actions are not doubtful,” reminding him of the consequences of such actions (line 26s-27). She goes on “[as] we are losing sales [she is alluding to the economic outcome and the red figures] so we shall not take any doubtful actions at all!” (lines 32-34).

This is an interesting argument between Christina and Arvid. The argument is provoked by the “new target,” an institutional membership category mentioned by Christina in the opening of the item. What is triggered in this dispute is the negotiation of the means to reach “the new target”, i.e., “actions” [in Swedish “block/insatser”], which is a broad, equivocal category. “Actions” can include a variety of different activities, even if these are classified as belonging to the same category. Arvid, as well as Christina, has to give the category a new framing through negotiation. To put it in other words, they negotiate the meaning of the category through particularizing and categorizing. Christina continues to explain the budget process a second time by saying “we are losing sales [she is alluding to the economic outcome and the red figures] so we shall not take any doubtful actions at all!” (lines 32-35). Her acts must be valid (Buttny, 1993; Shotter, 1995) in this meeting, in the Accounting Department, and to the management of the total company.

Christina’s objection functions as intended and Arvid has to make another explanation in which he stresses the words “neglect to do the RIGHT investment” (lines 37-40). By that statement, he indicates that he meant a legal action (legal investment) even if he expressed it somewhat equivocally. The meaning of the category is agreed upon, i.e., the boundary given by Arvid is legal actions, “the

right investment”. After that, Christina is quiet and she seems to want to end this discussion with Arvid.

Arvid’s rhetorical strategy is to forcefully explain his way of using the word ‘doubtful’. He speaks clearly and louder, giving weight to each of his words. This strategy is an “apparent concession” (Van Dijk, 1983, p. 399). In doing so he re-establishes his position and the social structure of the group after Christina’s objection. Finally, he ends the argument and Christina continues her presentation of the “sale-lease back case.” (See Excerpt 2.)

4.3. EXPLORING THE AMBIGUITY OF A CATEGORY – THE SIGNIFICANCE OF THE FRAME

The meeting of the management team continues. In Excerpt 2, Christina goes on with the issue “sale and lease back”, i.e. how to reduce capital employed. Notice that she introduces the idea of sale and lease back as one out of several ideas from yesterday’s brainstorming meeting in the Accounting Department. In this sequence, Christina keeps her perspective on reducing capital employed while Arvid still focuses on the financial perspective. However, Bertil seems to react emotionally to Christina’s suggestion and he mobilizes and defends the contextual resources which are of high symbolic value for him.

Notice also how the utterances are interwoven in lines 68-101.

Excerpt 2

60 **Christina:** Okay, we have had brainstorming yesterday in a finance
61 committee in the Accounting department. Then ideas came up okay ...
62 there were suggestions such as to sell receivables, to reduce stock,
63 to reduce fixed assets! ((she turns to Bertil)) specially real
64 estate ... would it be possible to sell the building in Norway ! for
65 instance? ... is there anyone who would want to have it ? ! and does !
66 it make sense to do it?

68 **Bertil:** there is
69 very little sense we think ...

71 **Christina:** ... UHM ... no, [no, but] ...

73 **Arvid:** [what] does that mean? ... ((Arvid points at Bertil)) ...
74 that was completely ...

- 76 **Bertil:** ... negative
- 78 **Arvid:** Okay ((Arvid nods)) ... little
79 sense in Swedish... that can be rather positive ...
- 80 ((several members are talking at the same time))
- 82 **Bertil:** little sense ... utterly negative ...
- 84 **Arvid:** Okay ... ((smiles towards
85 **Bertil** and nods again))
- 87 **Christian:** ... that does not make sense at all ... then?
- 89 **Bertil:** we regard it
90 as ... completely negative
- 92 **Arvid:** Okay ... ((nods again as
93 agreeing)) Why? ... we will take that another time ...
- 95 **Bertil:** ... in other words ...
96 we have been acquired by the XX and now demand after demand turn 97
up! , and these ((demands)) does not support OUR BUSINESS!
98 ... THAT IS THE PROBLEM ... and what views are you imposing in 99
the organization? ! ...
- 101 **Christina:** you can ...
- 103 **Bertil:** a business ... which has 120 MILLIONS IN CASH 104
... you take all motivation away from the staff! – that is the problem
- 106 **Arvid:** yes, yes ... IF WE DO THAT YES! , ... but we have not
107 done that ... ((long pause, not timed)) ... YET ...
- 109 ((several members are giggling))
- 111 **Bertil:** what is she saying? ((a short laugh [it sounds more like he is
112 snorting] is heard from Bertil))
- 114 **Christina:** no but [we spoke] yesterday...
- 116 **Arvid:** ... [no ... but] what ... Bertil

118 **Christina:** [no] ... that is ((she talks; turns to Bertil)) ... no
119 but we were talking about the property in Malmö ... if we could sell it
120 ((she waves her left hand)) ... and lease it back ... and it is the same
121 action so to speak ... if you would ... but ... you can make a calculation
122 which means that we are going to sell it and then we are going to pay
123 that much in rent and we can see if it decreases the profitability... and
124 if so then it would be completely clear ...

126 ((Sequence is ended.))

Christina focuses on “the new target” by using repetition as a rhetorical strategy. From her perspective, possible actions are “to sell receivables”, “to reduce stock”, “to reduce fixed assets” and “especially real estate” (lines 62-64), all in order to improve cash flow. To exemplify the last category “real estate” she formulates a question meant for Bertil. “[W]ould it be possible to sell the building in Norway ! for instance?” (line 64s-65) The question is followed by: “is there anyone who would want to have it ? ! and does ! it makes sense to do it?” (line 65s-66).

Bertil answers, “There is very little sense we think” (line 68s -69). The account he gives is an explanation of the meaning of the category to him. Arvid, who is supporting Christina’s suggestion, is surprised and he focuses on the semantic meaning of the words which Bertil used. “[what] does that mean? ... ((Arvid points at Bertil)) ... it was completely ...” (line 73s -74). The meaning of the word is understood by Arvid as equivocal. Bertil now has to give an account of his expression and he says “little sense ... utterly negative” (line 82). Arvid’s explanation is that in his language it could be perceived as an acceptable account. When Bertil claims the opposite, Arvid seems to give up and Christian comes to his rescue. Christian questions Bertil’s account (line 87) and Bertil maintains the meaning of his account (line 89s -90). Arvid breaks the argument by saying we will “take that another time” (line 93) and by this avoiding rhetorical strategy he signals that he wants the discussion of the issue to continue. Bertil starts to talk about the effects of the take-over (lines 95-99 and line103s -104). Bertil claims that the demands of the buyer do not support the development of the Norwegian business. Further, he claims that the attitudes and motivation among the Norwegian staffs can be diminished by the suggested action (“sale and lease back”). He implies that the meaning of the category is a threat, which means the Swedish company intends to “close down” the Norwegian business.

The gap between action and expectation needs to be resolved by Arvid. Bertil wants that Arvid denies that the Swedish business wishes to sell the property. Arvid tries to cool the emotions by using a joke “IF WE DO THAT YES! , ... but we have not done that ... ((long pause not timed)) ... YET ...” (line 106s -107). Arvid’s answer illustrates what is going on, namely a conversation on two

levels - a conversation which has two different aims and agendas. Christina and Christian are focusing on “the new target”, i.e., a “reduction of capital employed” and the improvement of cash flow, while Arvid and Bertil are talking about the investments and implicitly of the future consequences of the acquisition. Arvid gives a second chance to Christina to try to solve the social dilemma and to negotiate a solution of the problem.

Christina takes the position as the negotiator of the meaning of the category, “sell and lease back the building”. She must have realised that the meaning of the category “real estate” is contested and she makes an attempt to be more flexible in her rhetoric (lines 118-124). The discursive strategy she chooses is to move the focus from the Norwegian building to a neutral building in Malmö (in Sweden), a generalisation and a strategic displacement (Van Dijk, 1983, p.398-399). She uses a computational example, when she makes another attempt to explain her intention, namely to reduce capital employed. She says, “you can make a calculation which means that we are going to sell it and then we are going to pay that much in rent and we can see if it decreases the profitability... and if so then it would be completely clear ... ” (lines 121-124). This shift in “footing” and the change of frame serves to mobilize new contextual resources (Linell, 1998), i.e., a “non-sensitive subject of discussion” (Goffman, 1981, 1986). The shift, which illustrates Christina’s flexibility in rhetorical strategy, functions as a bridge to a valid discussion.

5. DISCUSSION

Christina's discursive categories, in particular the category "real estate" and "building," evoke immediate emotions from the Norwegian participants. The "building" of the Norwegian business represents the history of the Norwegian business, which means a representation of a symbol, a national factory, which since the beginning of the last century has been an important focus for the development of the community, the region and the nation. Christina uses the category "real estate" to pursue a specific institutional task. To Christina, the category means a reduction of capital tied up and an improvement of the cash flow. To Bertil, the category has a different symbolic meaning and functions as a "red warning flag".

In making himself accountable, Bertil, as the CEO of the Norwegian business, is expected to support the suggestion to sell the property and lease it back in order to be accountable in the group (Buttny, 1993; Shotter, 1995). Unfortunately, he is not acting as expected from Christina's point of view. Instead, Bertil creates a gap between action and expectation in this encounter by not supporting Christina's suggestion. He becomes emotionally engaged because he must defend the building, a symbol of specific values for him. That fact explains why Christina's question and suggestion is a challenge for Bertil, even if it is a trial balloon, an idea from yesterday's discussion at the Accounting Department. Bertil knows that the Norwegian staffs expect him to defend and protect the Norwegian business including the building and the Norwegian property. "You display (parts of) your understanding of the contexts and (prior utterances) by uttering something specific at a given moment in the interaction; utterances are expressions-of-understanding-in contexts" (Linell, 1998, p. 139, (b)) Taking the risk of not being accountable is interpreted by the team as if the member is trying to conceal an agenda, which differs from the formal agenda of the meeting.

A valid account would have been an acceptance of Christina's suggestion, or at least a supportive comment, which could have been an opening for a negotiation of the meaning of the category used (Antaki, 1994; Buttny, 1993; Shotter, 1993). Later, possible solutions could have been discussed on how to reach the joint new target of the business. Instead, a gap between action and expectation in this encounter arises because Bertil claims that the suggested action make no sense to him. This is a dilemma and not an expected way of reasoning from Christina's point of view³.

The study has shown the variability in actions and rhetorical strategies among the management team members in how to understand a category and how to evaluate an account when there seem to be problems in communicative practices. Of the ten members of the management team only four took the opportunity to take part in the discussion of the issue in question.

6. CONCLUSIONS

The study has focused on how to conceive the relationship between institutional practices and members' ways of sense making in a management team meeting. The aim of the study has been to investigate how categories and rhetorical strategies are used in argumentation by members of the management team in order to be accountable.

First, the study exemplifies how categories serve as discursive tools in institutional practices and functions as mediators between the members of the management team meeting and the organization. Categories are intrinsic in social and institutional practices (Lepper, 2000; Shotter, 1993, 1995; Wertsch, 1998). The members of the management team meeting have to investigate what meaning is ascribed to words and categories by negotiating the frames or mobilizing different contextual resources in order to make sense of the institutional practice.

Second, actors use categories to draw on earlier discussion of related issues and to invoke or reproduce institutional rules for decision making. Wertsch (1998) has stated that on one level categories serve as resources for perception, reasoning and remembering and on another level categories, categories are used as tools to as tools to enhance the effectiveness of the conversation, to make sense of problems, and to share perspectives. When categories are experienced as equivocal, actions have to be taken define the meaning of the category, as occurred in Excerpt 1. Here, the dilemma was resolved when the meaning of the category was defined through particularization of the category's content.

Third, when a gap (Shotter, 1993) between action and expectation arose, the actor has to bridge the gap in order to be able to continue the ongoing activity, the discussion. Examples have been given of rhetorical strategies and of "the third kind of knowledge" from within (Shotter, 1993, p. 31), as used by actors in order to bridge these gaps. The categories and rhetorical strategies used by the actors must be understandable to the analyst in order to grasp the complexities and consequences invoked by the members' actions in the management team meeting.

Fourth, being accountable as a member of the management team means that you have to give valid accounts related to the issue discussed (Garfinkel, 1967; Hester & Eglin, 1997). Additionally, you have to make visible to the members of the team your responsibility for the decisions made and your ability to recognize the overall benefit of the business area as a lodestar in discussions. It has been noted that one of the actor's accounts is not valid. From a financial perspective, the suggestion of sale and lease back is not controversial. If the suggestion is interpreted from one perspective as an intention to close down the Norwegian

business, then it is shocking. Consequently a discussion starts among the other members. The main actors want to know the meaning of the invalid accounts. As has been pointed out earlier, there seem to be two discussions going on, however, with the same content but on different analytical levels. Two managers are focus on “the new target”, i.e., a “reduction of capital employed” and implicitly the improvement of cash flow, while both CEOs’ talk about the investments and implicitly of the future consequences for the acquired business.

Fifth, intrinsically included in both discussions is the question of credibility, i.e., if the Swedish business has plans to keep the Norwegian business or if it plans to sell it or close it down. Actually, the Swedish actors were unable to bridge the gap between action and expectation. One of them used another rhetorical strategy, an attempt to be more flexible in using a neutral example, a “shift of footing,” but could not manage to bridge the gap (Goffman, 1981). A change in footing means also a change of frames (Goffman, 1981, p. 128; 1986) for this particular issue and “another way of talking about a change in our frame for events.” This change can also be understood as Linell (1998, p. 139) points out: “You construct or you renew the contexts by producing and/or understanding utterance; contexts are partly products and projects of sense-making activities, of producing-and-understanding-discourse-in-prior-contexts.” In spite of the flexibility in rhetorical strategy, the meeting was finished without a solution of the issue.

Sixth, the results indicate that actors, taking part in management meetings, frequently use rhetorical strategies and institutional categories as flexible tools in talk and conversation. Owing to the specific conditions of the case, the possibilities for generalisations are necessarily somewhat restricted. However, the study exemplifies how actors make sense of dialogue and talk in one meeting. The focus on meaning making indicates for managers the importance of being aware of, on the one hand, the qualitative differences in actors’ ways of meaning making of words, sentences and expressions, and on the other hand, the ease with which the essence of these expressions is taken for granted. The significance of the results in contrast with prior studies of integration processes, after mergers and acquisitions, is the revelation of the complexities and consequences of actors’ ways of meaning making of actions.

Endnotes

¹ The INNOM (Integration, Diversity and Mutual learning in Intra-Nordic Management) Research Programme includes four researchers. The video recording of the meetings has been conducted by the author and Gary Kokk, a member of the research programme. The transcription of the excerpts in this paper has been done by the author.

² Transcription symbols used follow Linell's (1994, see Appendix 1) recommendations for dialogues and talk-in-interaction.

³ This sequence was played back to the management team members individually and the interviewer asked: "What is going on here?" Each of the members gave their answers and explanations from their point of view (paper in progress).

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Appendix 1

Transcript symbols

- [] Simultaneous overlappning utterances
- ... Untimed pause
- ? Marks intonation of an question
- ! Indicates an animated tone (voice)
- , Continuing intonation
- CAPITALS Loud talk
- (()) The transcribers' commentaries on: inaudibility, non verbal aspects, extra discursive actions/activities, characterisations of how talk was delivered.
- Interruption; breakdown of recording;